



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.11.3

NOVEMBER 28, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised IRM 3.11.3, Returns and Documents Analysis - Individual Income Tax Returns.

## MATERIAL CHANGES

- (1) IRM 3.11.3 Updated the following items as required annually:
  - Dates
  - Form line number changes
  - All referenced dollar amounts were updated
  - Editorial changes as needed
- (2) IRM 3.11.3.2.1 Deleted program codes associated with Form 1040-SR; Form 1040-SR will be batched along with Form 1040.
- (3) IRM 3.11.3.3.3(11) Revised the list of transcribed forms to include Form 8936, Schedule A and Form 5695. Updated sequence number for Form 4136 to Seq #79.
- (4) IRM 3.11.3.3.7.4(2) Added line number for Form 1040-SR. IPU 23U0013 issued 01-03-2023.
- (5) IRM 3.11.3.4.2.1(1) Updated note to indicate that a double arrow could be used to edit a dollar amount to one additional T-line.
- (6) IRM 3.11.3.5.1 Added Schedule 8812 to (1). IPU 23U0211 issued 02-02-2023.
- (7) IRM 3.11.3.5.1(1) Deleted reference to Schedule 8812 from the Exception. IPU 23U0013 issued 01-03-2023.
- (8) IRM 3.11.3.5.2.1 Updated (1) exception to add criteria for natural disaster notation on returns to the list and listing additional letters and referring tax examiners to the Attachment Guide for further instructions.; Added note to (4)f to indicated the date may be stamped or edited following local procedures for mailing and updated (4)g caution to add stapling information.
- (9) IRM 3.11.3.5.2.2(6) Updated caution with stapling information.
- (10) IRM 3.11.3.5.3.2(2)c Updated by adding note regarding complete correspondence conditions.
- (11) IRM 3.11.3.5.3.2(6) Chart updated as follows:
  - Deleted row for Schedule 1, line 22, no longer a transcribed line or required form.
  - Revised Schedule 2, Line 8 with info for box to the left of the line.
  - Revise row for Schedule 3, Line 5, now line 5a with new instructions.
  - Added row for Schedule 3, new Line 5b.
  - Added row for Schedule 3, Line 13b for TY22.
  - Added row for Schedule 3, Line 13b for TY21.
  - Added row for Schedule 3, Line 12a for TY20.
  - Added row for Schedule 3, Line 13h for TY22.
  - Added row for Schedule 3, Line 13h for TY21.
  - Deleted row for Form 8917, no longer a required form.

- (12) IRM 3.11.3.6.1.4(4) Deleted reference to exhibit and adding instructions to complete the Form 911 following form instructions.
- (13) IRM 3.11.3.6.2.3(1) Added the word T-line to the paragraph. IPU 23U0161 issued 01-24-2023.
- (14) IRM 3.11.3.6.2.9(1) Added information to identify criteria for editing Action Code 430 and removed reference to Form 8958 subsection.
- (15) IRM 3.11.3.6.2.10(1) Chart - Added new item to list in first column with instructions for sequencing of Form 8938.
- (16) IRM 3.11.3.6.2.13 Expanded guidance by revising bullets for Form 1042-S, 2555, 8288-A, 8689, and 8805. IPU 23U0724 issued 06-13-2023.
- (17) IRM 3.11.3.6.2.13(1) Added to list bullet for Form 1040-SS and updated the name of Form 1040-PR
- (18) IRM 3.11.3.6.2.14 Deleted the first sentence in (1) as not applicable and deleted the first row of the (3) chart and the note under the chart, as no longer applicable.
- (19) IRM 3.11.3.6.2.17(4) Deleted the words “or photocopied”, no longer applicable.
- (20) IRM 3.11.3.6.2.18(5) Deleted information from prior year Schedule SE, line numbers have changed and information no longer accurate.
- (21) IRM 3.11.3.6.2.19.1(1) Corrected the stop number in the 2nd bullet. IPU 23U0161 issued 01-24-2023.
- (22) IRM 3.11.3.8.1(1) Added new exception and revised 2nd exception to further explain Full Paid return editing. IPU 23U0013 issued 01-03-2023.
- (23) IRM 3.11.3.8.2 Deleted three exceptions in (1) for prior years and note in (2), no longer needed.
- (24) IRM 3.11.3.8.2(1) Corrected edited date in Exception. IPU 23U0532 issued 04-24-2023.
- (25) IRM 3.11.3.8.2(1)a Updated to add “the postmark date stamped or handwritten on the return” and to delete the 3 exceptions in (1)e and the note in (2), no longer needed for processing in 2024.
- (26) IRM 3.11.3.8.2(1)c Revised to remove “2022 or 2023” and updated to read “this year”. IPU 23U0013 issued 01-03-2023.
- (27) IRM 3.11.3.8.3(1) Added note with information regarding Maine, Massachusetts and DC specific holidays for 2024
- (28) IRM 3.11.3.8.3(4) Chart - Deleted exception for AUSPC in the first two “Then” boxes. Reversed change made in IPU 23U0532 issued 04-24-2023. IPU 23U0724 issued 06-13-2023.
- (29) IRM 3.11.3.8.3(4) Chart - Added exception for AUSPC to the first two “Then” boxes. IPU 23U0532 issued 04-24-2023.
- (30) IRM 3.11.3.8.5(3) Chart - Added instructions to pull and rebatch timely filed returns to 2nd Row, Then column. IPU 23U0558 issued 04-27-2023.
- (31) IRM 3.11.3.8.6 Corrected extended due date. IPU 23U0532 issued 04-24-2023.
- (32) IRM 3.11.3.8.6(5) Deleted note as no longer necessary.
- (33) IRM 3.11.3.10(1) Added item (g) to alpha-list. IPU 23U0211 issued 02-02-2023.
- (34) IRM 3.11.3.10.1(7) Reworded (7) for plain language.

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- (35) IRM 3.11.3.10.3(1) Added a note referencing beneficiaries.
  - (36) IRM 3.11.3.10.5 Moved (2) to be (1) and renumbered and moved associated figures 3.11.3-45 and 3.11.3-46.
  - (37) IRM 3.11.3.12.2(3) Added Schedule 2441 and Form 8814 to reference to Schedule EIC. IPU 23U0013 issued 01-03-2023.
  - (38) IRM 3.11.3.12.2.4(1) Added Schedule 2441 and Form 8814 to reference to Schedule EIC. IPU 23U0013 issued 01-03-2023.
  - (39) IRM 3.11.3.12.2.5(2) Revised tables with specific instructions for editing CCC Q and added Schedule 2441 and Form 8814 to reference to Schedule EIC. IPU 23U0013 issued 01-03-2023.
  - (40) IRM 3.11.3.14.2.1(2) Revised the table row (column 1), for Non-Employee Compensation to specify additional line numbers. IPU 23U0456 issued 03-24-2023.
  - (41) IRM 3.11.3.14.2.1(2) Revised the table rows for Disability Pension with instruction to move to line 1z when found elsewhere. IPU 23U0315 issued 02-27-2023.
  - (42) IRM 3.11.3.14.2.1(2) Added note to actions for Medicaid Waiver Payment row. IPU 23U0211 issued 02-02-2023.
  - (43) IRM 3.11.3.14.2.1(2) Added instruction to edit SPC J when prisoner income is indicated. IPU 23U0013 issued 01-03-2023.
  - (44) IRM 3.11.3.14.2.1(2) Chart - Corrected information related to Non-Taxable Income.
  - (45) IRM 3.11.3.14.2.18(2) Chart - Deleted Form 8917 information from chart, not applicable for 2024.
  - (46) IRM 3.11.3.14.2.25 Deleted instructions and reserved the subsection, not applicable for 2023 processing. IPU 23U0013 issued 01-03-2023.
  - (47) IRM 3.11.3.14.2.26(2) Chart - Updated row for Form 8936 and Form 5695, additional information required based on Schedule 3 updates.
  - (48) IRM 3.11.3.14.2.30 Added new (1) with a list of valid sources of withholding.
  - (49) IRM 3.11.3.14.2.32(5) Chart - Updated information for HSH income.
  - (50) IRM 3.11.3.14.2.33 Updated the subsection title to remove Refundable Child Tax Credit.
  - (51) IRM 3.11.3.14.2.33 Deleted (1) note and moved (2) note up to (1). IPU 23U0558 issued 04-27-2023.
  - (52) IRM 3.11.3.14.2.33 Revised (1) and added exception for TY21, moved note to (2) and deleted exception. IPU 23U0013 issued 01-03-2023.
  - (53) IRM 3.11.3.14.2.33(1) Updated note to delete 2nd sentence, not needed in current year instructions.
  - (54) IRM 3.11.3.14.2.36 Deleted Schedule H and Form 7202 information from (2) chart and moved (3) DPE information to prior year subsection of IRM.
  - (55) IRM 3.11.3.14.2.36(1) Reworded exception with instructions when not to dummy schedule. IPU 23U0532 issued 04-24-2023.
  - (56) IRM 3.11.3.14.2.36(3) Added new (3) with instructions for Deemed Payment Elections. IPU 23U0456 issued 03-24-2023.
  - (57) IRM 3.11.3.14.3.2(1) Added note referring to alpha-numeric entries. IPU 23U0211 issued 02-02-2023.

- (58) IRM 3.11.3.14.3.5(5) Added prior year line information for Form 2210. IPU 23U0211 issued 02-02-2023.
- (59) IRM 3.11.3.14.8.1(2)a Expanded instruction by adding examples for editing the Preparer Code.
- (60) IRM 3.11.3.15.8 Added new (10) with instructions for SPC J when prisoner income is present. IPU 23U0013 issued 01-03-2023.
- (61) IRM 3.11.3.15.9 Added new (2) with instructions for editing misplaced entry on the line.
- (62) IRM 3.11.3.15.12 Added new (2) with instructions for editing FPC P. IPU 23U0161 issued 01-24-2023.
- (63) IRM 3.11.3.15.24 Added new (3) with instructions for line 24j. IPU 23U0724 issued 06-13-2023.
- (64) IRM 3.11.3.16.1(1) Added reminder for editing FPC 5.
- (65) IRM 3.11.3.17 (4) Revised T-line chart for Schedule 3.
- (66) IRM 3.11.3.17.5 Deleted (2), instruction no longer applicable. IPU 23U0161 issued 01-24-2023.
- (67) IRM 3.11.3.17.5 Revised title and instructions per revised Form 5695.
- (68) IRM 3.11.3.17.6 Added new subsection for Schedule 3, line 5b, Energy Efficient Home Improvement Credit.
- (69) IRM 3.11.3.17.7.4 Deleted current year instruction and moved to prior year subsection.
- (70) IRM 3.11.3.17.7.5 Updated the title from Qualified Plug-In Motor Vehicle Credit to Clean Vehicle Credit.
- (71) IRM 3.11.3.17.7.7 New subsection added for Schedule 3, line 6m.
- (72) IRM 3.11.3.17.10(4) Revised #2 in the chart for verifying excess SST with information from Form W-2. IPU 23U0390 issued 03-14-2023.
- (73) IRM 3.11.3.17.12.1 Revised (1) and added new (2) incorporating instructions for Deemed Payment Elections. IPU 23U0456 issued 03-24-2023.
- (74) IRM 3.11.3.17.13.1 Moved all DPE information/instructions from subsection and relocated it to the prior year subsection. Updated the subsection Title to remove DPE.
- (75) IRM 3.11.3.17.13.2 Deleted the subsection and moved all instructions for prior year Schedule 3, line 13b to the prior year subsection. Subsequent subsection renumbered.
- (76) IRM 3.11.3.17.13.2 Revised renumbered subsection title for TY23 and deleted (1) note as no longer necessary.
- (77) IRM 3.11.3.17.13.3 Added new subsection for new line Elective Payment Election.
- (78) IRM 3.11.3.18.1.7(1) Chart Revised 1st Column, 1st and 4th rows to read “more than”, removed “greater than or equal to”. IPU 23U0013 issued 01-03-2023.
- (79) IRM 3.11.3.18.1.7(1) Chart - Revised row C with updated instructions for Audit Code C.
- (80) IRM 3.11.3.18.2 Deleted (1) as redundant.
- (81) IRM 3.11.3.20(2) Updated T-line chart for Schedule C.

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- (82) IRM 3.11.3.20.1 Deleted (8) and moved instruction to a new subsection.
- (83) IRM 3.11.3.20.3 Added new subsection for Schedule A, Line A instructions, moved from above. Subsequent subsections renumbered.
- (84) IRM 3.11.3.20.4 (1) Moved the information in the note to a new row in the table and deleted the note for consistency with other IRM subsections.
- (85) IRM 3.11.3.20.9(2) Revised to reflect that Line 27b would be valid for TY23 and later.
- (86) IRM 3.11.3.26(2) Revised the T-line chart for Schedule SE.
- (87) IRM 3.11.3.26.3 Deleted (1) for TY20, and (4) for TY12, no longer applicable. Revised chart in (3) for TY22.
- (88) IRM 3.11.3.29 Added tax year to Line 1, column (d). IPU 23U0211 issued 02-02-2023.
- (89) IRM 3.11.3.29 Revised T-Line chart to match TY22 form changes. IPU 23U0013 issued 01-03-2023.
- (90) IRM 3.11.3.29.1.1
- Deleted (2) note as no longer applicable
  - Added Note to (3)b for editing of SPC D
  - Added Exception to (3)b for editing of SPC D
  - Added new Figure 3.11.3-100 and all subsequent figures were renumbered
  - Added Note to (4) for editing of SPC D
  - Added Exception to (4) for editing of SPC D
- (91) IRM 3.11.3.29.1.2(2) Added Note with instructions for editing SPC L and added a new Figure 3.11.3-103, all subsequent figures were renumbered.
- (92) IRM 3.11.3.29.1.7 Added new subsection with instructions for Form 2441, line 26. IPU 23U0013 issued 01-03-2023.
- (93) IRM 3.11.3.30(2) Revised T-line chart for Form 3800.
- (94) IRM 3.11.3.30.1(5) Added new (5) with instructions for editing the new Part V Data Indicator.
- (95) IRM 3.11.3.30.1(6)a Deleted instruction to edit an indicator when Form 3468 is attached in support of Form 3800.
- (96) IRM 3.11.3.30.2 Added instruction for a TY22.
- (97) IRM 3.11.3.31 Moved entire subsection from 3.11.3.31 to subsection 72. All subsequent subsections renumbered.
- (98) IRM 3.11.3.31.2(1) Revised Social Security Chart for prior year Form 4137.
- (99) IRM 3.11.3.32.1.1(1) Updated valid FEMA numbers for 2024.
- (100) IRM 3.11.3.33.1 Revised Figure 3.11.3-103 to correct line entries. IPU 23U0161 issued 01-24-2023.
- (101) IRM 3.11.3.37.1 Added new (3) with instructions for editing FPC 5; subsequent paragraphs renumbered. IPU 23U0278 issued 02-17-2023.
- (102) IRM 3.11.3.39.2 Added new (1) for TY22 information, all subsequent paragraphs renumbered.
- (103) IRM 3.11.3.43.2 Added new (1) with TY22 information, all subsequent paragraphs renumbered.

- (104) IRM 3.11.3.43.1(2) Revised (2) with more detailed instructions for deleting Schedule EIC. IPU 23U0390 issued 03-14-2023.
- (105) IRM 3.11.3.43.10 Added new (1) with TY22 information, subsequent paragraphs were renumbered and the (6) chart was updated by removing 2013 information.
- (106) IRM 3.11.3.43.10(1) Revised (1) with more detailed instructions for deleting Schedule EIC. IPU 23U0390 issued 03-14-2023.
- (107) IRM 3.11.3.43.10(5) Chart - Removed 2021 line from chart. IPU 23U0724 issued 06-13-2023.
- (108) IRM 3.11.3.43.10 Added new (1) for TY 2021, renumbered subsequent paragraphs and identified (5) instructions as applicable to TY 2020 and prior. IPU 23U0315 issued 02-27-2023.
- (109) IRM 3.11.3.44.16 Added new (1) for TY22, subsequent paragraphs were renumbered, and deleted (3) with instructions for editing line 8d as 8DEF, no longer being transcribed, no editing required.
- (110) IRM 3.11.3.45.1(4) Deleted 3rd bullet as redundant. IPU 23U0161 issued 01-24-2023.
- (111) IRM 3.11.6.46.2 Added new (1) with TY22 instructions, all subsequent paragraphs renumbered.
- (112) IRM 3.11.3.45.2 Added new (1) with additional TY22 processing instructions. Subsequent paragraphs renumbered.
- (113) IRM 3.11.3.45.2(2) Deleted bullet list and rewrote (1) to read "do not X Schedule 8812". IPU 23U0456 issued 03-24-2023.
- (114) IRM 3.11.3.45.2(2) Added note indicating line numbers referred to TY21 schedule. IPU 23U0161 issued 01-24-2023.
- (115) IRM 3.11.3.51 (7) Added reminder for deleting non-transcribed Form 8995-A Schedules.
- (116) IRM 3.11.3.51(7) Remove the current year only restriction for editing FPC H. IPU 23U0532 issued 04-24-2023.
- (117) IRM 3.11.3.54(2) Added note with instructions not to delete the Form 5405 with T-line entries. IPU 23U0161 issued 01-24-2023.
- (118) IRM 3.11.3.60 Deleted information pertaining to prior year only and moved to 3.11.3.60.1.
- (119) IRM 3.11.3.60.1 Added new (1) for TY22-TY14 instructions; moved from current year 3.11.3.60.
- (120) IRM 3.11.3.60.2(2) Removed examples from paragraph and added a chart for examples of editing 5 digit decimal number. IPU 23U0013 issued 01-03-2023.
- (121) IRM 3.11.3.63 Updated the title for Form 8936 from Qualified Plug-in Electric Drive Motor to Clean Vehicle Credits; updated the T-line chart and added new (6) with instructions for required Form 8936, Schedule A.
- (122) IRM 3.11.3.63.1 Added a new (1) for TY22-TY11 instructions for Form 8936.
- (123) IRM 3.11.3.64 Added new subsection for new Form 8936 Schedule A. All subsequent subsections will be renumbered accordingly.
- (124) IRM 3.11.3.67.1 Added new subsection for Form 5695 Line 10.
- (125) IRM 3.11.3.69 Added new subsection for Form 5695. All subsequent subsections will be renumbered accordingly.

- (126) IRM 3.11.3.73.2 Revised (3)b chart with instructions to process statute returns without routing them to the Statute Unit; deleted the Note in (5), it contradicted the new instructions in (3). IPU 23U0102 issued 01-17-2023.
- (127) IRM 3.11.3.73.3.1.3 Deleted instructions and added new (1) for TY21 and new (2) for TY20
- (128) IRM 3.11.3.73.3.1.7 Deleted (1) with TY18 information as no longer applicable. IPU 23U0211 issued 02-02-2023.
- (129) IRM 3.11.3.73.3.1.10(1) Corrected the tax years for PYEI validity.
- (130) IRM 3.11.3.73.3.1.11 Added new (1) for TY21, updated (2) tax year to be TY20 and prior, and renumbered subsequent paragraphs. IPU 23U0013 issued 01-03-2023.
- (131) IRM 3.11.3.73.3.1.14 Updated with TY22 instructions for editing deemed payment elections, moved from current year.
- (132) IRM 3.11.3.73.3.4.1 Deleted all instructions and reserved the subsection. Instructions no longer applicable. IPU 23U0161 issued 01-24-2023.
- (133) IRM 3.11.3.73.3.4.3(4) Revised #2 in the chart for verifying excess SST with information from Form W-2. IPU 23U0390 issued 03-14-2023.
- (134) IRM 3.11.3.73.3.4.4 Added new subsection for Schedule 3 line 13a instructions for TY22 deemed payment elections, moved from current year.
- (135) IRM 3.11.3.73.3.4.5 Added new subsection for TY22 Schedule 3 line 13b editing instructions.
- (136) IRM 3.11.3.73.3.4.6 Revised (1) by adding "line 13b". IPU 23U0211 issued 02-02-2023.
- (137) IRM 3.11.3.73.3.4.6 Updated the title to add line 13b. IPU 23U0161 issued 01-24-2023.
- (138) IRM 3.11.3.72 Added new subsection for Form 4136 which moved from subsection 3.11.3.30. All subsequent subsections will be renumbered accordingly.
- (139) IRM 3.11.3.73.3.1.2 Deleted subsection as unnecessary, information can be found in the current year section. All subsequent subsections were renumbered.
- (140) IRM 3.11.3.73.3.1.6 Deleted subsection as unnecessary, information can be found in the current year section. All subsequent subsections were renumbered.
- (141) IRM 3.11.3.73.3.1.8 Deleted subsection as unnecessary, information can be found in the current year section. All subsequent subsections were renumbered.
- (142) IRM 3.11.3.73.3.1.9(1) Chart - Updated with TY22 information and TY13 information was deleted.
- (143) IRM 3.11.3.73.3.3(2) Revised instructions for TY20 correspondence, deleted instruction for TY21.
- (144) 3.11.3.73.3.4.1 Revised subsection with TY22 instructions moved from current year subsection for Schedule 3, line 5a.
- (145) IRM 3.11.3.73.3.4.2 Revised (4), instructions for Schedule 3, line 6e, only valid on TY22 and prior.
- (146) IRM 3.11.3.73.3.4.5 Added new (2) and (3) with special editing instructions for TY21-TY22 Schedule 3, line 13.
- (147) IRM 3.11.3.73.3.4.7 Revised the title to remove line 13b, revised (1) for TY21-TY22 for line 13h only.
- (148) Exhibit 3.11.3-1 revised as follows:

- Updated instructions for CP 54
  - Corrected Ogden's address for Form 2848 routing
  - Updated instructions for Form 3911 when not detaching
  - Deleted Form 5695, it is now a transcribed form
  - Updated the title for Form 8288 and 8288-A
  - Added form 8917
  - Updated actions for 8995-A Schedules A, B, and D
- (149) Exhibit 3.11.3-1 Revised instructions for Form 1042-S, 8288-A, 8689, and 8805 adding instructions for notations of the forms listed. IPU 23U0724 issued 06-13-2023.
- (150) Exhibit 3.11.3-1 Added Letter 5216C, Letter 5747C, Letter 6167C, Form 7204, and Form 7205 to the attachment guide with instructions. IPU 23U0278 issued 02-17-2023.
- (151) Exhibit 3.11.3-1 Updated the information for Form 9325. IPU 23U0161 issued 01-24-2023.
- (152) Exhibit 3.11.3-3 Revised Audit Code exhibit for Audit Code C.
- (153) Exhibit 3.11.3-5 Added tax period limitation for FPC A for attached Form 8332.
- (154) Exhibit 3.11.3-5 Added FPC 2 (Form 7204), 3 (Form 7205), and 5 (Form 6251) to the chart. IPU 23U0278 issued 02-17-2023.
- (155) Exhibit 3.11.3-5 Added FPC D to the chart. IPU 23U0013 issued 01-03-2023.
- (156) Exhibit 3.11.3-6 Revised definition for RPC 5.
- (157) Exhibit 3.11.3-6 Added RPC 5 to the chart with an updated definition, revised for PY23. IPU 23U0390 issued 03-14-2023.
- (158) Exhibit 3.11.3-7 Revised chart by removing SPC C as no longer relevant. IPU 23U0161 issued 01-24-2023.
- (159) Exhibit 3.11.3-7 Added new Special Processing Codes D and L for Form 2441.
- (160) Exhibit 3.11.3-8 Deleted Unallowable 70 from chart per clearance review feedback.
- (161) Exhibit 3.11.3-15 Added DPE and EPE to the Acronym chart.

## EFFECT ON OTHER DOCUMENTS

IRM 3.11.3, Individual Income Tax Returns, dated November 15, 2022, (effective January 1, 2023), is superseded. This IRM also incorporates the following IRM Procedural Updates (IPUs) issued between January 2023 and September 2023: 23U0013, 23U0102, 23U0161, 23U0211, 23U0278, 23U0315, 23U0390, 23U0456, 23U0532, 23U0558, 23U0646, and 23U0724.

## AUDIENCE

Wage and Investment, Code and Edit Tax Examiners

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Director, Submission Processing  
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3.11.3

Individual Income Tax Returns

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    - 3.11.3.73.3.1 Form 1040 - Pages 1 and 2
      - 3.11.3.73.3.1.1 Wages - Line 1
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      - 3.11.3.73.3.1.4 Line 13 - Qualified Business Income Deduction
      - 3.11.3.73.3.1.5 Line 19 - Nonrefundable Child Tax Credit (Schedule 8812)
      - 3.11.3.73.3.1.6 Line 27 - Earned Income Credit
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      - 3.11.3.73.3.1.11 Line 31 (not transcribed) - Amount from Schedule 3, Line 15
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      - 3.11.3.73.3.2.1 Line 13 - Health Savings Account Deduction
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    - 3.11.3.73.3.3 Schedule 2 - Additional Taxes
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- 3.11.3.73.3.3.4 Line 19 - Additional Tax from Schedule 8812
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  - 3.11.3.73.3.4.2 Line 6a through 6z- Other Nonrefundable Credits
  - 3.11.3.73.3.4.3 Line 11 - Excess Social Security Tax (SST)
  - 3.11.3.73.3.4.4 Line 13a - Deemed Payment Elections (DPE)
  - 3.11.3.73.3.4.5 Line 13b (SFL) - Credit for Qualified Sick and Family Leave Wages (Schedule H)
  - 3.11.3.73.3.4.6 Line 13g - Credit for Child and Dependent Care Expenses (Form 2441)
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- 3.11.3-1 Attachment Guide
- 3.11.3-2 Action Codes
- 3.11.3-3 Audit Codes
- 3.11.3-4 Computer Condition Codes (CCC)
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- 3.11.3-8 Unallowable Codes
- 3.11.3-9 Examples of Reasonable Cause
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- 3.11.3-11 Self-Employment Income
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- 3.11.3-13 Frivolous Filer/Non-Filer Review Box Criteria and Definitions
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- 3.11.3-15 Glossary and Acronyms
- 3.11.3-16 Form 6001: Instructions for Completing Form 6001 (Letter 12C) Correspondence Action Sheet
- 3.11.3-17 Form 3531 Instructions
- 3.11.3-18 Correspondence Fill-in Paragraphs
- 3.11.3-19 Conversion of TY17-TY14 Forms 1040, 1040A, and 1040EZ, Using 2023 Form 6114, 6114-A and/or Schedules

3.11.3.1  
(11-17-2017)  
**Program Scope and Objectives**

- (1) **Purpose:** The Document Perfection Operation, Code & Edit Unit, prepares paper returns for processing by reviewing and editing the documents with specialized processing codes for use downstream.
- (2) **Audience:** Tax examiners in Wage and Investment Division (W&I), Submission Processing Service Centers, Code & Edit Units are the primary users of this IRM.
- (3) **Policy Owner:** The Director of Submission Processing oversees the policies in this IRM.
- (4) **Program Owner:** The Code & Edit/ERS IMF Section of the Paper Processing Branch of Submission Processing oversees the procedures and all updates related to this IRM.
- (5) **Primary Stakeholders:** Submission Processing (SP).

3.11.3.1.1  
(11-29-2019)  
**Background**

- (1) This section of the Internal Revenue Manual (IRM) provides instructions for coding and editing individual income tax returns for computer processing. Special codes are entered into the computer to perform specific functions. Editing is necessary because many returns are incomplete, have invalid or misplaced entries or are computed incorrectly.
- (2) Instructions in this manual are for Form 1040 / 1040-SR, Form 1040A, Form 1040EZ and attachments to the return.

3.11.3.1.2  
(11-29-2019)  
**Authority**

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code and their corresponding Treasury regulations:
  - IRC 6201(a)
  - IRC 6213(b)
  - IRC 6402(a)
  - IRC 6511
- (2) Policy Statements for Submission Processing are found in IRM 1.2.1, Service-wide Policy Statements.

3.11.3.1.3  
(11-17-2017)  
**Responsibilities**

- (1) The Director, SP Office monitors operational performance for the Submission Processing campus.
- (2) The Operations Manager monitors operational performance for their operation.
- (3) The team manager/lead handles performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The team employees follow the instructions found in this IRM and maintaining updated IRM procedures.

3.11.3.1.4  
(11-17-2017)  
**Program Objectives and Review**

- (1) **Program Goals:** To timely review and edit all returns received in Code & Edit (C&E).
- (2) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors the Code & Edit reports.

- (3) **Program Effectiveness:** The program goals are measured by the following reviews:
- Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial Reviews
- (4) **Annual Review:** The processes included in this manual are reviewed annually to ensure accuracy and promote consistent tax administration.

3.11.3.1.5  
(11-17-2017)  
**Terms/Definitions/  
Acronyms**

- (1) See Exhibit 3.11.3-15 for a glossary of frequently used terms and acronym listing.

3.11.3.1.6  
(11-29-2019)  
**Related Resources**

- (1) Job Aid 2431-009, *Coding & Editing Individual Income Tax Returns - Current Year Job Aid* and Job Aid 2431-010, *Coding & Editing Individual Income Tax Returns - Prior Year Job Aid*, were developed as reference guides for this manual. This manual refers the tax examiner to clarifying information or exhibits in the Job Aid, where needed. When a conflict between any referenced material and the IRM instructions occur, **the IRM instructions take precedence.**

3.11.3.2  
(04-05-2021)  
**General Guidelines**

- (1) **Instructions in this manual are for a typical return. Apply the instructions as far as possible when a situation is not explained.**
- (2) Occasionally, multiple Form 1040, Form 1040-A, Form 1040-EZ and/or Form 1040-X are attached. For example:
- Two or more returns from the same taxpayer are mailed in the same envelope.
  - Two or more family members' returns are mailed by the tax preparer in the same envelope.
  - Two or more unrelated returns are mailed by the tax preparer in the same envelope.

**Note:** Detach the returns leaving an action trail on each document, then sort, work or route the returns as required.

**Exception:** Do not separate returns that are identified as Dual Status, Streamline, Relief for Certain Former Citizens or Forms 1045.

- (3) Take no action when there is not a specific instruction for a situation.
- (4) Refer conflicts between general and specific instructions, unusual situations, and complex cases to your work leader.
- (5) Any line in this manual which is marked with a “#” is for **official use only** and must not be disclosed.
- (6) IRM deviations must be submitted in writing following the instructions in IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process - IRM Standards, and elevated through proper channels for executive approval.

- (7) The general guidelines described in more detail in this subsection of the manual are:

- Programs worked in Code & Edit
- Identifying “numbered” and “unnumbered” returns
- Routing completed work

3.11.3.2.1  
(01-01-2024)

**Programs Worked**

- (1) Code & Edit works the Form 1040 programs listed below:

Program Code	Description
4311X	Other-than-full-paid Forms 1040/Forms 1040-SR
4381X	Other-than-full-paid Forms 1040(SP)/Form 1040-SR(SP)
43210	Full-paid Forms 1040/Forms 1040-SR
43820	Full-paid Forms 1040(SP)/Forms 1040-SR(SP)

**Note:** Program Code 43115 has been identified for use for conversions of prior year Forms 1040A and 1040EZ.

- (2) Austin also works **ITIN** program 4317X (Forms 1040).

3.11.3.2.2  
(03-06-2020)  
**Identifying “Numbered”  
and “Unnumbered”  
Returns**

- (1) A “numbered” return has a fourteen-digit Document Locator Number (DLN) imprinted in the top right margin. **Do not remove a numbered return from a numbered block.**
- (2) An “unnumbered” return has no DLN. These documents are numbered after coding and editing. **Unnumbered** returns may be removed from the block, **as instructed**.
- (3) A numbered return found in an unnumbered batch should be pulled for Work Leader. The Work Leader will research for TC 150:
- a. No TC 150 found, delete DLN, continue processing.
  - b. TC 150 posted, no Form 3893 attached, route to 1040-X.

3.11.3.2.2.1  
(01-03-2017)  
**Document Locator  
Number (DLN)**

- (1) DLNs are unique numbers assigned to every return processed by the Automatic Data Processing (ADP) Systems. The DLN is used to control, identify, and locate the document.
- (2) The sixth, seventh, and eighth digits in the DLN make up the Julian date.
- a. The Julian date is the numeric day of the year. For example, April 15, 2024, is Julian date 106, which is the 106th day of 2024.
- (3) The twelfth and thirteenth digits of the DLN are the serial number.
- a. Returns in a block are numbered from “00” to “99”. The maximum number of returns in a numbered block is 100.
  - b. Numbered returns in a block must be kept in serial number order.

3.11.3.2.3  
(01-01-2016)  
**Routing Completed  
Work**

- (1) After coding and editing:

If returns are	Then
Numbered and blocked,	Send them to be transcribed.
Unnumbered and not blocked,	Send them to be numbered and blocked.

3.11.3.3  
(01-03-2022)  
**General Instructions**

- (1) The instructions in this manual are for Form 1040, Form 1040-SR, Form 1040(SP), 1040-SR(SP), Form 1040A and Form 1040EZ.
- (2) The line numbers are identical on Form 1040, Form 1040-SR, Form 1040(SP), and Form 1040-SR(SP). All instructions for Form 1040 apply equally to each form. Form 1040A and Form 1040EZ will be converted to Form 1040.
- (3) The general instructions in this section include:
- Perfecting transcription lines
  - Identifying the transcribed forms and schedules by sequence code
  - Preparing Form 3471 - *Edit Sheet* and Form 4227 - *Intra-SC Reject or Routing Slip*
  - Editing "Action Trails"
  - Handling attachments to returns
  - Editing special processing and unallowable codes

3.11.3.3.1  
(11-29-2019)  
**Stamping Tax Examiner  
(TE) Numbers**

- (1) Every Code & Edit Tax Examiner (TE) is assigned a unique TE Number.
- (2) Stamp your TE number in the upper left-hand corner of the document. All returns must be stamped with your TE number.

**Exception:** It is only necessary to stamp the first document in a block when working numbered returns.

- (3) Stamp your TE number in the upper left-hand corner of all detached documents.

**Exception:** Do not stamp your TE number on original documents that are being mailed back to the taxpayer.

- (4) Line through the TE number when corresponding and the return is going to be sent back to the taxpayer.
- (5) Line through the old TE number and stamp the document with your TE number when working returns which were TE stamped before (e.g., mis-blocked, converted or correspondence returns).

3.11.3.3.2  
(01-21-2022)  
**Transcription Lines  
(T-Lines) and  
Transcription Compute  
Lines (T-Compute Lines)**

- (1) Not all entries on forms and schedules are entered into the computer during processing. Only the information from **transcription** lines (T-Lines) or **computed** transcription lines (T-Compute Lines) is entered into the computer after coding and editing.

- (2) T-Lines and T-Compute Lines are listed in this manual in the overview information for each form or schedule. The edited locations of all T-Lines and T-Compute Lines are illustrated in Job Aid 2431-009 and Job Aid 2431-010.
- (3) Compute and edit a T-Compute Line when it is blank and there are entries leading to a significant total. Compute and edit a T-Compute Line that is not blank only when required to do so in the line-by-line instructions.
- (4) Use the tax form instructions when computing T-Compute Line totals unless other directions are provided in the line-by-line instructions.
- (5) Edit T-Line and T-Compute line amounts when they are illegible, obviously misplaced, or when instructed to do so in the line-by-line instructions.
- (6) Correct the entry by referring to other schedules, attachments, or entries on the return only when directed.
- (7) Delete an entry on a transcribed line when the meaning of the line has been changed, unless otherwise instructed. (See Figure 3.11.3-1.)
- (8) Delete an **obviously misplaced** amount and edit to the correct T-Line or T-Compute Line. (See Figure 3.11.3-1b.) Dummying of schedules may be required.
- (9) Use attachments to prepare “dummy” forms or schedules when they are required to support entries on transcribed lines.
- (10) Edit the combined total of the amounts when a T-Line or T-Compute Line has multiple entries. (See Figure 3.11.3-2.)
- (11) **Do not math verify** the transcribed lines on forms or schedules, unless specifically directed to do so in the line-by-line instructions.
- (12) **Do not math verify** when dummying Forms or Schedules.
- (13) Edit line numbers for T-lines that have significant entries when line numbers are missing or incomplete.

## EDITING MISPLACED ENTRIES

## a. THE MEANING OF A T-LINE HAS BEEN CHANGED.

<b>DRAFT</b>	1	Nontaxable combat pay election (see instructions)	1i		
	z	Add lines 1a through 1h	1z	13,026.69	
	2a	Tax-exempt interest	2a		
	3a	Qualified dividends	3a		
	4a	IRA distributions	4a		
	5a	Pensions and annuities	5a		
	6a	Social security benefits	6a		
	c	If you elect to use the lump-sum election method, check here (see instructions)			
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7		
	8	Additional income from Schedule 1, line 10 <i>Child support received</i>	8	X3,600.00	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	16,671.82		
10	Adjustments to income from Schedule 1, line 26	10			

## b. THE T-LINE ENTRY IS MISPLACED.

<b>DRAFT</b>	h	Other earned income (see instructions)	1h		
	i	Nontaxable combat pay election (see instructions)	1i		
	z	Add lines 1a through 1h	1z	27,061	
	2a	Tax-exempt interest	2a		
	3a	Qualified dividends	3a		
	4a	IRA distributions	4a		
	5a	Pensions and annuities	5a		
	6a	Social security benefits	6a		
	c	If you elect to use the lump-sum election method, check here (see instructions)			
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7		
8	Additional income from Schedule 1, line 10	8	X27,061		
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	27061		
10	Adjustments to income from Schedule 1, line 26	10			
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	27,061		
12	Standard deduction or itemized deductions (from Schedule A)	12	13,850		
13	Qualified business income deduction from Form 8995 or Form 8995-A	13			
14	Add lines 12 and 13	14	13,850		
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	13,211		

**A misplaced entry can also be moved by using an arrow. See Figure 3.11.3-4a.**

Figure 3.11.3-1

## EDITING MULTIPLE ENTRIES

**DRAFT**  
**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.  
Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.

OMB No. 1545-0074  
**2023**  
Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR) **R. E. GRAY** Social security number of person with self-employment income **000-00-5734**

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	<b>1b</b> ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	<b>2</b> <b>4650 X796</b>
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b> <b>X3854</b>
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	<b>4a</b> <b>4650</b>
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b> <b>4294</b>
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>

**Exception:** If

Figure 3.11.3-2

3.11.3.3.3  
(01-01-2024)**Transcribed Schedules and Forms**

- (1) In the upper-right margin of each form or schedule is a preprinted number called a **sequence code**. The Integrated Submission and Remittance Processing (ISRP) operators transcribe forms and schedules by their sequence code. The transcribed sequence codes range from 01 through 79. See the tables at the end of this subsection for a list of the sequence codes for all **transcribed** schedules and forms. Any document not on the list is **not** a transcribed form or schedule. Any form or schedule within this sequence code range that is not transcribed must be deleted.
- (2) Delete any form, schedule or document that will **not** be transcribed when there is a transcribed form or schedule afterward. Leave all non-transcribable forms/schedules intact after the last transcribed page.

**Exception:** For Form 8938, **Statement of Specified Foreign Financial Assets**, instructions, refer to IRM 3.11.3.6.2.10.

- (3) When a return has a large number of non-transcribable forms, "**X**" the top page and combine the remaining pages together with a rubber band, staple, or clip.

**Note:** When instructed to "**X**" the page, edit the "**X**" across the entire page.

- (4) Delete any form that shares a sequence code with a transcribed form.

**Note:** Examples include, but are not limited to the following:

- Form 2106 (Seq. 54) (TY07 and prior)
- Form 3468 (Seq. 52) (TY09 and prior)
- Form 3903 (Seq. 62) (TY10 and prior)
- Form 5884-B (Seq. 65)

- Form 8621 (Seq. 69)
- Form 8801 (Seq. 74) (TY19 and prior)
- Form 8829 (Seq. 66) (TY09 and prior)
- Form 8862 (Seq. 43A)
- Form 8949 (Seq. 12A) (TY18 and prior)
- Schedule D-1 (Seq. 12A) (TY10 and prior)
- Form 8995-A Schedule A (Seq. 55B)
- Form 8995-A Schedule B (Seq. 55C)
- Form 8995-A Schedule D (Seq. 55E)

- (5) **“X”** a **transcribed** schedule or form if it is blank or has no significant T-line entries as specified in line by line instructions, unless specifically instructed otherwise.

**Exception:** Do not **“X”** Form 8938 when there are no significant entries on T-Lines.

- (6) If a non-transcribable form or schedule is found between pages 1 and 2 of 2023 - 2018 Form 1040 or 2017 and prior Form 1040 or 1040A, fold or delete them. If a form or schedule is found with significant T-line entries, move it from between pages 1 and 2.
- (7) For transcribed forms or schedules with multiple pages, ensure the pages are together and in the proper order (page 1, page 2, etc.).
- (8) Delete **duplicate** forms or schedules with the exact same amounts that are filed for the same taxpayer.
- (9) Arrange Schedules 1 through 3 in sequential order behind Form 1040. If a non-transcribable form or schedule is found between Schedules 1 through 3, fold or delete them. If a form or schedule is found with significant T-line entries, move it from between Schedules 1 through 3.

**Exception:** When a transcribed form or schedule is found on the back side of Form 1040, it is not necessary to photo copy and move behind Schedules 1-3.

- (10) Leave Forms W-2 and 1099, Form 1040-V, taxpayer statements, deposit slips, and other small items where found when they do not obstruct T-lines or any part of the caption area. If forms W-2/1099 etc. are a full page form, move or delete them.

**Note:** It is not necessary to move item if only T-line obstructed is for RPCs unless a staple is obstructing. Move item if the staple placement will interfere with the DLN numbering of the document (i.e., upper right hand corner).

- (11) The following forms and schedules are valid transcribed attachments for Form **1040**:

Transcribed Form or Schedule	Sequence Code
Schedule 1	01
Schedule 2	02
Schedule 3	03
Schedule A	07
Schedule B	08
Schedule C (C-EZ TY18 and prior)	09, 10, 11
Schedule D	12
Form 8949 (TY19 and later)	12A
Schedule E	13
Schedule F	14, 15
Schedule R	16
Schedule SE	17, 18
Form 1116	19
Schedule J	20
Form 2441	21
Form 3800	22
Form 4137	24, 25
Form 4684	26
Form 4797	27
Form 4972	28
Form 5329	29, 30
Form 6198	31
Form 6251	32
Form 8615	33
Form 4835	37
Form 8839	38
Form 8853	39
Form 8814	40, 41, 42
Schedule EIC	43
Schedule H	44, 45
Schedule 8812 Form 8812 (TY2011 and prior)	47

<b>Transcribed Form or Schedule</b>	<b>Sequence Code</b>
Form 8606	48, 49
Form 8863	50
Form 4952	51
Form 8889	52, 53
Form 8880	54
Form 8995 (TY19 and later)	55
Form 8995-A (TY19 and later)	55A
Form 8995-A, Schedule C (TY20 and later)	55D
Form 8888	56
Form 8978 (TY19 and later)	57
Form 5405	58, 59
Form 8919	61, 62
Form 8958	63
Form 461 (TY21 and later)	64
Form 8941	65, 66
Form 6252 (TY19 and later)	67
Form 8910	68
Form 8936	69
Form 8936, Schedule A	69A
Form 8867	70
Form 8959	71
Form 8960	72
Form 8962	73, 74
Form 5695	75
Form 965-A (TY19 and later)	76
Form 9000 (TY21 and later)	77
Schedule LEP (TY19 and later)	77A
Form 8997 (TY21 and later)	78
Form 4136	79
Form 8938	938

3.11.3.3.4

(01-01-2016)

**Internal-Use Forms 3471 and 4227**

(1) Code and Edit uses the following two general internal-use forms:

- Form 3471, *Edit Sheet*
- Form 4227, *Intra-SC Reject or Routing Slip*

(2) The conditions requiring use of these forms are found in the line-by-line instructions.

3.11.3.3.4.1

(12-11-2020)

**Form 3471 - Edit Sheet**(1) Form 3471, *Edit Sheet*, is transcribed as sequence code number “02”.(2) Edit money amounts on Form 3471 in **dollars only** for all form types (1040/A/EZ).

(3) Staple Form 3471 to the left side margin of page 1 below the caption area or if using Form 3471-E, staple it to the back of the return facing out.

(4) Edit Form 3471 as follows:

Form 3471	Action
<b>Lines 1, 2 and 3</b> - Unallowable Codes and amounts	<p>a. Edit all Unallowable Codes in the order found.</p> <p>b. When there are <b>more than three</b> unallowables, edit the first two on lines 1 and 2, and <b>Unallowable Code “98”</b> on line 3 with no money amount. Edit the remaining Unallowable Codes and amounts in the <b>Processing Memo</b> space.</p> <p><b>Note:</b> For more information on Unallowable Codes, refer to IRM 3.11.3.3.7.7.</p>
<p><b>Line 6</b>, Late filing code</p> <p>Returns may be received from Examination or Collection with penalty and interest amounts entered. These amounts may be edited on the return or the Form 3471 may have been edited and attached by Exam or Collections.</p> <p><b>Note:</b> Use the instructions in IRM 3.11.3.14.3.5 when penalty and interest amounts are entered by the taxpayer.</p>	<p>a. Edit “1” when Failure to File (FTF) or Failure to Pay (FTP) penalties or interest have been entered on a full</p> <p><b>Note:</b> for more information see the line-by-line instructions</p>

#  
#  
#  
#  
##  
#  
#

Form 3471	Action
<b>Line 7</b> , Pre-delinquent penalty	Edit an amount when <b>both</b> of the following apply: a. The return has a received  b. There is a notation this penalty is to be applied.
<b>Line 11</b> , ID number penalty	Edit “ <b>50</b> ” when there is a notation on the return this penalty is to be assessed <b>and</b> an amount is present. <b>Note:</b> Examination or Collection will indicate when this penalty is to be assessed.

#  
#  
#3.11.3.3.4.2  
(11-17-2017)**Form 4227 - Intra-SC  
Reject or Routing Slip**

- (1) Some returns need research, referral, or action before they can be processed. Form 4227, *Intra-SC Reject or Routing Slip*, is often used to identify these special conditions and initiate actions.
- (2) Take the following actions when a **numbered** return needs research, referral, or action before further processing:
  - a. Edit the correct Action Code.
  - b. Prepare Form 4227 and note the reason for rejection.
  - c. Staple below the caption area of return.
  - d. Leave the return in the block.
- (3) Prepare Form 4227 when an **unnumbered** return/document is withdrawn from processing, and:

If the return/document is	Then
Leaving the campus,	Pull the document for routing to Receipt and Control for shipment to correct campus.
Not leaving the campus,	Pull the document for routing to the correct function.

3.11.3.3.5  
(12-11-2020)**Action Trail**

- (1) An “**Action Trail**” is written on a return/document as a record of the actions taken.
- (2) Always leave an Action Trail when Computer Condition Code “**Y**” is edited. Give the reason for the “**Y**” code in the Action Trail.

- (3) Edit an Action Trail when a return/document is detached. For example, notations such as “detached 1040-X” or “detached taxpayer correspondence” must be made on the return.
- (4) The Action Trail is written on return or document in the lower-left margin of page 1. Refer to Job Aid 2431-009 for an illustration of the editing location.

3.11.3.3.6  
(07-22-2022)  
**Attachments to Return**

- (1) Examine all attachments to the return. **Leave the attachments with the return unless specifically instructed otherwise.** Refer to the Attachment Guide in Exhibit 3.11.3-1 for specific attachment-by-attachment instructions. Research either an attachment **or** a notation on the return, as needed.
- (2) **Immediately** hand carry any discovered remittance to the manager or work leader. (Manager/work leader shall refer to IRM 3.8.46, Discovered Remittance).

**Note:** Economic Impact Payment (EIP) Prepaid Debit Cards are considered discovered remittance and will be hand carried to the manager or work leader.

- (3) Take either of the following actions when there is a notation on the return that indicates it needs to be routed elsewhere:
  - a. Edit the information on a blank piece of paper.
  - b. Photocopy the notation.
- (4) Generally, all taxpayer-initiated correspondence must be responded to within 30 days.
  - a. Detach and route all correspondence addressing an issue **not** directly related to the processing of the return.

**Note:** Examples include, “I didn’t receive my refund last year”, or “I need a payment plan”, etc.
  - b. **Do not** detach correspondence attached to an original return which asks a question or raises an issue about the processing of the return **or** if the correspondence has only a general comment submitted with a payment.

**Note:** Examples include, “Here is my payment”, “I will pay you in two months”, or “Apply my refund to the amount that I owe from last year”, etc.

- (5) When a taxpayer submits a credit card and/or credit card number, fully code and edit the return and immediately take the return and all attachments to your work leader. The work leader will:
  - a. Edit Action Code “**460**”, sanitize any credit card information on the return and continue processing.
  - b. If a credit card is attached, prepare Form 4287, *Record of Discovered Remittances*, a photocopy of page one of the return, and route to Receipt & Control with the credit card to be returned to the taxpayer via Express Mail.
  - c. Prepare Letter 3956C, *Processing Form 1040 Received with Credit Card/ Credit Card Information* and send to the taxpayer via 1st Class Mail.

**Note:** Do not take return to your work leader when you can determine the number written on the return is the **confirmation number** for the credit card payment (not the actual credit card number).

- (6) Credit card payment returns must be batched as remittance returns so they will receive the remittance indicator. If the return is received with a credit card confirmation number and **no amount** is indicated, or the amount **does not match** the balance due line on the return, batch as **Part Paid**.

3.11.3.3.6.1  
(12-11-2020)

#### Detached Documents

- (1) **Always** edit an **Action Trail** on the return when an attachment is removed. For example, when a form or letter is detached from a return, edit notations such as “detached 9465” or “detached TP correspondence”.
- (2) Edit an Action Trail on the detached document unless it’s an original personal document. If present on the return, all the following must be present or edited on all detached items:

use the received date in “MMDDYY” format.

#

of “041524”.

#

- Tax period in “YYMM” format.
- Form from which detached.
- Taxpayer’s name(s).
- Primary/secondary taxpayer’s identification number(s).
- Taxpayer’s address.

See Figure 3.11.3-3.

**Note:** When sending a return back to a taxpayer, **do not detach** any documents.

**Exception:** Detach and process any remittance. **Do not mail a remittance back** to the taxpayer.

- (3) Internally route detached items using Form 4227.
- (4) When returning original documents back to the taxpayer, the work leader will complete and attach Form 14219, *Return of Documentation to the Taxpayer*. Check the correct box on Form 14219 to Identify the returned item.

## EDITING ACTION TRAILS

**DET 9465** **RECEIVED** **06/13/2024** **OGDEN UT** **DRAFT**

3a	Qualified dividends	3a	Ordinary dividends	3b	Ordinary dividends
4a	IRA distributions	4a	Taxable amount	4b	Taxable amount
5a	Pensions and annuities	5a	Taxable amount	5b	Taxable amount
6a	Security benefits	6a	Taxable amount	6b	Taxable amount

7 **43,027**  
8  
9 **43,027**  
10  
11 **43,027**  
12 **13,850**

**924 DRAFT 9465**  
Form (Rev. September 2020)  
Department of the Treasury  
Internal Revenue Service

**Installment Agreement Request**  
► Go to [www.irs.gov/Form9465](http://www.irs.gov/Form9465) for instructions and the latest information.  
► If you are filing this form with your tax return, attach it to the front of the return.  
► See separate instructions.

**Tip:** If you owe \$50,000 or less, you may be able to avoid filing Form 9465 and establish an installment agreement online, even if you haven't yet received a tax bill. Go to [www.irs.gov/OPA](http://www.irs.gov/OPA) to apply for an Online Payment Agreement. If you establish your installment agreement using the Online Payment Agreement application, the user fee that you pay will be lower than it would be with Form 9465.

**Part I Installment Agreement Request**  
This request is for Form(s) (for example, Form 1040 or Form 941) ► **1040**  
Enter tax year(s) or period(s) involved (for example, 2018 and 2019, or January 1, 2019, to June 30, 2019) ► **2023**

**1a** Your first name and initial **George** Last name **Papaya**  
If a joint return, spouse's first name and initial Last name

Your social security number **000-00-7891**  
Spouse's social security number

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number. Apt. number  
**3808 Kumquat Blvd.**  
City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions).  
**Billings, MT 59101**

Foreign country name Foreign province/state/country Foreign postal code

**The following items MUST be present on a detached document:**

- Current date if before April 23, 2024 otherwise, use the received date in MMDDYY format
- Tax period in YYYY format
- Form from which it was detached (e.g., 1040)
- Taxpayer's name(s)
- Primary/secondary TIN
- Taxpayer's address

**If any of these items are NOT present, they should be included in the action trail.**  
**Keep action trail items separated enough that they are distinct from each other.**

**13b.** This is the most convenient way to make your payments and it will ensure that they are made on time.

► **a** Routing number **1040 2312 061124** ► **b** Account number

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at 1-800-829-1040 no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

**c Low-income taxpayers only.** If you're unable to make electronic payments through a debit instrument by providing your banking information on lines 13a and 13b, check this box and your user fee will be reimbursed upon completion of your installment agreement. See instructions.

**14** If you want to make payments by payroll deduction, check this box and attach a completed Form 2159.

By signing and submitting this form, I authorize the IRS to contact third parties and to disclose my tax information to third parties in order to process this request and administer the agreement over its duration. I also agree to the terms of this agreement, as provided in the instructions, if it's approved by the IRS.

Your signature **George Papaya** Date **5/15/24** Spouse's signature, If a joint return, both must sign Date

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 14842Y Form **9465** (Rev. 9-2020)

Figure 3.11.3-3

3.11.3.3.7  
(01-01-2023)  
**Processing Codes**

- (1) Certain conditions require the editing of processing codes. There are seven types of processing codes. They are:

- Action Code
- Audit Code
- Computer Condition Code (CCC)
- Form Processing Code (FPC)
- Return Processing Code (RPC)
- Special Processing Code (SPC)
- Unallowable Code (UAC)

- (2) Processing codes may be either alpha or numeric. Use **CAPITAL BLOCK LETTERS** when editing codes that are alphas.
- (3) It is critical that processing codes are **edited legibly**.
- (4) Refer to Job Aid 2431-009 and Job Aid 2431-010 for an illustration of the editing locations of processing codes. The edited location of these codes may vary by return type.
- (5) When other functions have edited CCCs, FPC, RPCs, SPCs, etc., in the wrong location, delete the coding and edit it to the correct location.
- (6) Re-edit any **valid black edit marks in red** on photocopied returns, unless editing is **underlined in red**.
- (7) The conditions for editing processing codes are located in the line-by-line instructions.

#### 3.11.3.3.7.1 (11-29-2019) Action Code

- (1) An Action Code is a three-digit numeric character used to reject a document and identify the reason for rejection.
- (2) Assign **only one Action Code** to a document. Edit Action Codes in the following **priority**:
  - a. "300"
  - b. "310"
  - c. "4XX"
  - d. "6XX"
  - e. "2XX"
  - f. "3XX"
- (3) Continue perfecting returns assigned any Action Code **except "480" or "6XX"**. Edit only the caption area when Action Code **"6XX"** is edited. When editing Action Code **480** edit the caption area and see IRM 3.11.3.7.5.
- (4) Edit the Action Code as follows:
  - a. Form 1040: edit in the center bottom margin directly below Form 1040, page 1.
  - b. TY17 and prior: edit in the center bottom margin on page 1 of Form 1040A, and 1040EZ.
- (5) Refer to the table in Exhibit 3.11.3-2 for an explanation of each Action Code.

#### 3.11.3.3.7.2 (11-29-2019) Audit Code

- (1) An Audit Code is an alpha or numeric character used to identify questionable conditions for Examination.
- (2) Edit Audit Codes as follows:

- a. Form 1040: edit horizontally in the right bottom margin directly below Form 1040, page 1.
- b. TY17 and prior: horizontally in the right-bottom margin on page 1 of Form 1040A or Form 1040EZ.

(3) Refer to the table in Exhibit 3.11.3-3 for the explanation of each Audit Code.

3.11.3.3.7.3  
(11-12-2021)  
**Computer Condition  
Code (CCC)**

- (1) A Computer Condition Code (**CCC**) is an alpha or numeric character used to alert the computer and Master File of a special condition. Computer Condition Codes will post to the Master File.
- (2) When CCC “3” is edited, it **must be first**.
- (3) **Always** edit an Action Trail when CCC “Y” is edited.
- (4) Edit the CCC horizontally in the blank area to the right of “Spouse itemizes on a separate return or you were a dual-status alien”.

**Note:** For prior year editing location, see Job Aid 2431-010.

(5) Refer to the table in Exhibit 3.11.3-4 for an explanation of each CCC.

3.11.3.3.7.4  
(01-03-2023)  
**Form Processing Code  
(FPC)**

- (1) A Form Processing Code (**FPC**) is an alpha or numeric character used to alert the downstream users that a specific non-transcribed form is attached to the return.
- (2) Edit FPCs vertically in the margin to the right of Form 1040, line 7 or Form 1040-SR, line 4b (For prior year editing location, see Job Aid 2431-010).
- (3) Refer to the table in Exhibit 3.11.3-5 for an explanation of each FPC.

3.11.3.3.7.5  
(12-11-2020)  
**Return Processing Code  
(RPC)**

- (1) A Return Processing Code (**RPC**) is an alpha or numeric character used to alert the computer to a special condition or computation. These codes are used for center processing and do not post to the Master File.
- (2) Edit RPCs horizontally in the left bottom margin directly below Form 1040.
- (3) Refer to the table in Exhibit 3.11.3-6 for an explanation of each RPC.

3.11.3.3.7.6  
(12-11-2020)  
**Special Processing  
Code (SPC)**

- (1) A Special Processing Code (**SPC**) is an alpha or numeric character used to flag a condition or trigger a computation. These codes are used for center processing and do not post to the Master File. These codes supplement the Return Processing Codes.
- (2) Edit SPCs vertically in the right margin next to the spouse’s social security number.
- (3) Refer to the table in Exhibit 3.11.3-7 for an explanation of each SPC.

3.11.3.3.7.7  
(11-17-2017)  
**Unallowable Code (UAC)**

- (1) An Unallowable Code (**UAC**) is a two-digit numeric character used to identify certain conditions on a tax return that are unallowable by law.
- (2) Search all attachments to find unallowable items.

#  
#  
  
#  
#

- (4) **Do not** edit UACs when the only dollar amount is a total of allowable and unallowable items. There must be separate dollar figures for unallowable coding, unless otherwise instructed.
- (5) Prepare Form 3471 using the instructions at IRM 3.11.3.3.4.1 when coding unallowables.
- (6) Refer to the table in Exhibit 3.11.3-8 for an explanation of each UAC.

3.11.3.4  
(01-01-2016)  
**Editing**

- (1) Editing is done to prepare returns and attachments for transcription and computer processing.
- (2) The editing instructions described in more detail in this subsection are about:
  - Types and uses of specific edit markings
  - Dollars and cents editing

3.11.3.4.1  
(01-01-2019)  
**Edit Markings, General**

- (1) Always use a red erasable pen for edit markings. Perfect any taxpayer entered red marks that might interfere with transcription.

**Note:** **Never** use other correction items, such as white-out.

- (2) **Never alter, erase, or obliterate a taxpayer's entry.**
- (3) Edit all markings legibly.
- (4) Any reference to "significant entry" or "significant amount" is defined as a positive or negative number/dollar amount other than zero.

3.11.3.4.2  
(01-01-2016)  
**Types of Edit Markings**

- (1) Different edit conditions require different types of edit markings. Edit markings consist of:
  - Circling
  - Underlining
  - Arrowing
  - "X"-ing
  - Bracketing
  - Checking

3.11.3.4.2.1  
(11-17-2017)  
**Circling**

- (1) Circle information that is not to be transcribed when editing:
  - Caption data (except date of death)
  - Received dates
  - Filing status boxes
  - Other cases described in the line-by-line instructions

**Note:** **Never** circle dollar amounts. If an entry or editing was circled out in error, re-edit or arrow to the proper location if necessary.

3.11.3.4.2.2  
(01-01-2016)  
**Underlining**

(1) Underline when editing:

- The additional information line and other caption data
- Tax period on Prior Year returns
- Other cases specified in this manual

3.11.3.4.2.3  
(01-01-2024)  
**Arrowing**

(1) Use arrowing when indicating:

- The correct T-line for a misplaced entry. (See Figure 3.11.3-4.)
- Transcription is to continue (where indicated in line-by-line instructions)

**Note:** A double-ended arrow or “underline with arrow” may be used to edit a dollar amount to one additional T-line. (See Figure 3.11.3-4.)

## ARROWING

## a. MOVING AN AMOUNT TO A DIFFERENT T-LINE

<b>DRAFT</b>	<b>Tax and Credits</b>	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	6051
		17	Amount from Schedule 2, line 3	17	
		18	Add lines 16 and 17	18	6051
		19	Child tax credit or credit for other dependents from Schedule 8812	19	
		20	Amount from Schedule 3, line 8	20	
		21	Add lines 19 and 20	21	
		22	Subtract line 21 from line 18. If zero or less, enter -0-	22	6051
		23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
		24	Add lines 22 and 23. This is your <b>total tax</b>	24	
			Federal income tax		

**An arrow indicates to ISRP that there is an entry that should be entered on a different line because it is misplaced or, as shown here, because it needs to be moved from a non-transcribed line to a transcribed one.**

b. EDITING AN AMOUNT TO TWO T-LINES  
(METHOD USED DEPENDS ON SERVICE CENTER)

<b>DRAFT</b>	<b>Standard Deduction for</b>	4a	IRA distributions	4a		b Taxable amount	4b	
	• Single or Married filing separately, \$13,850	5a	Pensions and annuities	5a		b Taxable amount	5b	5689
	• Married filing jointly or Qualifying surviving spouse, \$27,700	6a	Social security benefits	6a		b Taxable amount	6b	
		c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>			
		7	Capital gain or (loss). Attach Schedule D if required. If not required, check here		<input type="checkbox"/>		7	
		8	Additional income from Schedule 1, line 10				8	
		9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>				9	
		10	Adjustments to income from Schedule 1, line 26				10	

**A double-ended arrow indicates that a dollar amount should be in two locations. Here, for example, the amount of 5689 should be entered on lines 5b AND 9.**

<b>DRAFT</b>	<b>Standard Deduction for</b>	4a	IRA distributions	4a		b Taxable amount	4b	
	• Single or Married filing separately, \$13,850	5a	Pensions and annuities	5a		b Taxable amount	5b	5689
	• Married filing jointly or Qualifying surviving spouse, \$27,700	6a	Social security benefits	6a		b Taxable amount	6b	
		c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>			
		7	Capital gain or (loss). Attach Schedule D if required. If not required, check here		<input type="checkbox"/>		7	
		8	Additional income from Schedule 1, line 10				8	
		9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>				9	
		10	Adjustments to income from Schedule 1, line 26				10	

**An underline with a single-ended arrow indicates that a dollar amount should be in two locations. Here, for example, the arrow indicates that the amount of 5689 should be entered on line 9, but the underline indicates that the amount should ALSO be entered on line 5b.**

Figure 3.11.3-4

3.11.3.4.2.4  
(11-12-2021)  
"X"-ing

(1) An "X" may be used to delete an entry or an entire form or schedule.

- a. Place an "X" to the left of an amount or entry on a T-line when it is not to be transcribed.

- b. When adjusting an amount, edit an “X” to the left of the amount on the T-line and edit the adjusted amount above or to the left of the “X”-ed entry.
  - c. “X” an illegible amount and re-edit the information above or to the left of the “X”-ed entry. Be careful to edit the amount where it will not be mistaken for an entry on another T-line.
- Note:** If necessary, edit the amount where space is available and arrow to the “X”-ed entry.
- d. Edit an “X” across the entire form or schedule if it must be deleted.
  - e. “X” a **transcribed** schedule or form when it is blank **or** has no significant T-line entry, unless specifically instructed otherwise.
  - f. “X” any transcribed schedule or form with “Alt Min Tax”, “AMT”, or “AMT-CR” or similar notation across the top and do not include entries when combining.

**Exception:** Do **not** delete Form 6251, Alternative Minimum Tax-Individuals.

3.11.3.4.2.5  
(12-11-2020)  
**Bracketing**

- (1) Use brackets to indicate a negative dollar amount when editing.

**Note:** Bracketing (as it relates to dollar amounts) is necessary **only** when the tax examiner is computing or editing the line.

- (2) Do **not** bracket the following:

- Existing negative amounts on a return.
- Amounts with preprinted brackets on the form/schedule.

3.11.3.4.2.6  
(01-01-2016)  
**Checking**

- (1) Use the check mark as directed in line-by-line instructions to indicate the information needs to be transcribed by ISRP.

3.11.3.4.2.7  
(11-01-2022)  
**Edit Marks Made by  
Other IRS Functions**

- (1) Edit marks entered by another area (such as Collections, Entity or RIVO) are not to be re-edited except to place the edit marks in the correct area or to perfect for legibility.

**Exception:** Re-edit or underline any valid black edit marks for transcription (i.e., photocopied/faxed returns such as those received from CII/AM).

3.11.3.4.3  
(12-11-2020)  
**Dollars and Cents  
Editing**

- (1) Allow taxpayers to round or truncate (i.e., “drop the cents”) amounts. Use only dollar amounts when computing amounts on forms or schedules.

**Exception:** Use **dollars and cents** when computing withholding and excess social security tax.

- (2) For TY18 and prior only, draw a vertical line between the dollars and cents figures when dollars or cents are in the wrong column:

- a. On each line that is to be transcribed, **or**
- b. Down the entire front of the form or schedule.

**Exception:** It is not required to draw a vertical line when column(s) are not present and the dollars and cents have been separated by a decimal.

- (3) Dollars and cents editing is required on certain T-lines for **any** of the following conditions:

- a. A substitute form is used with dollars and cents not clearly separated by a decimal point or slash.

**Exception:** Do not draw a vertical line to separate dollars and cents when only dollar amounts are present on a dollars and cents T-line.

- b. An entry is illegible.  
c. When computing and editing an entry as directed in line-by-line instructions.

**Exception:** It is not necessary to edit "00" to indicate no cents.

- (4) Edit all forms and schedules in dollars only, **with the following exceptions:**

- Form 1040 - lines 24 through 38
- Schedule 3, lines 9 through 14
- Form 6001 and 6001-A
- Form 3531

### 3.11.3.5 (01-01-2016)

#### Correspondence

- (1) Correspondence is necessary when a return is incomplete or illegible and it cannot be processed.

- (2) The correspondence instructions in this subsection of the manual are:

- General correspondence procedures
- Correspondence when sending return back to the taxpayer
- Correspondence when not sending return back to the taxpayer

### 3.11.3.5.1 (02-02-2023)

#### General Correspondence Information

- (1) When the first correspondence condition is identified, request **all** missing required information. Include forms and/or schedules, Forms W-2, regardless of correspondence tolerances identified in the line-by-line IRM instructions.

**Exception:** Except for Form 1116, Form 8283, Schedule 8812, and Schedule EIC; only correspond for these forms when the tolerance in the line-by-line IRM instruction is met.

- (2) **Do not** correspond with a taxpayer **more than one time**, unless specifically directed to in the line-by-line instructions.

- a. Correspond a second time if the taxpayer sends back a return and the signature is not located in the correct "Sign Here" area, under the jurat statement. For a taxpayer's signature to be valid, it **must** be in the "Sign Here" space provided under the jurat. The only exception to this rule is when the taxpayer has signed in the wrong area and arrowed their own signature to the right place.

- (3) **Do not** correspond when information is missing and any of the following conditions apply:

- The tax return is for **TY13** and prior. (See IRM 3.11.3.73.3.)

**Exception:** Correspond for signature regardless of tax year. (See IRM 3.11.3.14.5.)

- The return has a notation indicating the return is a “dummy” return. Notations may include “Substitute for Return Prepared by IRS”, “Section 6020b”, or “prompt assessment”.
  - The return has a notation, statement or letter attached indicating the return is a **copy** or **amended**. Notations may include “corrected”, “revised”, “tentative”, “amended”, “superseding”, “copy” or similar. Also see the amended return instructions in IRM 3.11.3.6.2.1 for more instructions.
  - An Examination case is indicated. See the instructions in IRM 3.11.3.6.1.5 for more instructions and a list of the attachments and notations by which an Examination case may be identified.
  - The taxpayer has written “For payment only”, or included a similar statement on the return.
  - International returns (except AUSPC)
  - A “Hardship” case is indicated. (See IRM 3.11.3.6.1.4.)
  - There is an indication the return has been prepared (dummied) by Accounts Management. (See IRM 3.11.3.6.2.1(3).)
- (4) **Do not** correspond for missing forms or schedules to support a credit or exemption claimed for a dependent when both of the following conditions apply:
- The return was received with Form W-7 attached.
  - The ITIN application was rejected for the person who would have entitled the taxpayer to the credit and/or exemption.
- (5) With the exception of returns coming from Collection and Correspondence Imaging Inventory (CII), send an unnumbered return to the originating area indicating what information is required.

3.11.3.5.2  
(03-24-2022)  
**General Correspondence  
Procedures**

- (1) Request a missing secondary TIN only when other correspondence is required and the Filing Status is Filing Status 2 (Married Filing Jointly), Filing Status 3 (Married Filing Separately), or Filing Status 6, or a spouse is claimed as a Dependent/Exemption.

**Exception:** Do **not** request a secondary TIN when there is an indication the ITIN application was rejected or Non-resident Alien (NRA) or similar statement.

- (2) Special additional information line editing is required any time correspondence is required on a:
- Decedent return - see IRM 3.11.3.10
  - Fiduciary return - see IRM 3.11.3.11
  - Minor’s return - see IRM 3.11.3.11.2
- (3) If Form 1040 is missing page 1 or page 2 (Form 1040-SR, page 1, 2, or 3) pull for research.

**Note:** Follow the incomplete return instructions at IRM 3.11.3.6.2.4.

3.11.3.5.2.1  
(01-01-2024)

**Correspondence When  
Sending Return Back to  
the Taxpayer**

(1) Send a return back to the taxpayer in the following specific circumstances:

- A misfiled return. (See IRM 3.11.3.6.2.15.)
- Early filed loose Schedule H for tax year 2024. Use **Notice 1208**, *You Filed Schedule H (Household Employment Taxes) Too Early*
- Current year Loose Schedule H (received April 15, 2024 or earlier) - Use **Notice 1207**, *File Schedule H (Household Employment Taxes) With Your Individual Income Tax Return*
- Missing or invalid **signature(s)** (See IRM 3.11.3.14.5.)

**Exception:** Do not mail back when:

Numbered

Secured

CP 01H, 11, 12, 14/14H, 22 series, 23, 54, or 2000 is attached. See Exhibit 3.11.3-1 for processing procedures.

LTR 5071C, 5447C, 5747C, for 6167C is attached. See Exhibit 3.11.3-1 for processing procedures.

LTR 2566 or 3219C unless **Process as Original** is present.

Form W-7 or Form W-7(SP) is attached, route to ITIN

Signed returns missing documentary evidence, including fiduciary and Power of Attorney (POA) returns.

Natural Disaster is noted on return or attachment.

**Reminder:** Do not correspond when conditions in 3.11.3.5.1(3) apply.

(2) If the required valid legal **signature is missing or not below the jurat statement**, send the return back to the taxpayer using Form 3531.

**Note:** A **valid legal signature** is an original signature written below the jurat statement in the "Sign here" box on the return. If the return is not signed **and** a signature is present on an attached CP 59 or Form 15103, accept that as a valid signature on the return if signed under the jurat on the "sign here" line. Notate on the return signature line "See attached CP 59 or Form 15103". Do not detach CP 59 or Form 15103, leave attached as support for original signature.

- a. Stop editing the return after identifying a missing or invalid signature.
- b. Examine the return for other missing items.
- c. Complete Form 3531, request all missing required information. (See Exhibit 3.11.3-17):

**Exception:** KCSPC or OSPC: If transshipping international returns or returns with Form W-7 attached, do not correspond for missing signature(s).  
AUSPC: Returns with W-7 attached, route to ITIN, do not correspond for missing signature.

(3) Prepare Form 3531 using the following steps:

- a. Write legibly.
- b. Check the missing signature box "1".

**Note:** Also check box "27" on decedent returns, see IRM 3.11.3.10.1(4).

- c. Check all the correct box(es).
- d. Enter money amounts in dollars and cents. Bracket negative amounts.

(4) Prepare the return to be sent back to the taxpayer using the following steps:

- a. Line through your TE number.
- b. Remove **all** internal documents (such as Form 3471 or Form 4227) if attached.

**Note:** If second correspondence is required, remove original Form 3531.

- c. Do **not** detach attachments.
- d. Delete any **IRS Received Date**.
- e. Perfect a missing or incomplete **address** from an attached envelope. If unable to perfect from an attached envelope, research.
- f. Edit an **Action Trail** to notate "Returned for Signature" (stamped or edited), Form 3531 and any issued correspondence, with the current date unless it is being returned as a misfiled return. (e.g., Return for Signature MMDDYY or Return for Signature F3531, 1, 8, 11 MMDDYY). See Figure 3.11.3-5.

**Note:** The date may be edited or stamped following local procedures for mailing.

- g. Attach the correspondence sheet face up to the return immediately **below** the caption area.

**Caution:** When stapling the correspondence sheet to the return, ensure you are **attaching only one** return. Staple in the left margin through only the first one or two pages.

- h. Remove the return from the batch and place it in the designated area.

## FORM 3531 CORRESPONDENCE ACTION TRAIL

<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; border-radius: 50%; padding: 5px; margin-right: 10px;">924</div> <div> <b>DRAFT</b>  <b>1040</b> U.S. Individual Income Tax Return <b>2023</b> </div> </div>		
Department of the Treasury—Internal Revenue Service For the year Jan. 1, Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____ See separate instructions.		
Your first name and middle initial <b>JAMES</b>	Last name <b>TRILLIUM</b>	Your social security number <b>000-00-2023</b>
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <b>2212 BEGONIA PLACE</b>		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. <b>MINNEAPOLIS</b>		State <b>MN</b>
Foreign country name		ZIP code <b>55401</b>
Foreign province/state/county		Foreign postal code
Filing Status <input checked="" type="checkbox"/> Single		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Check only one box: <input type="checkbox"/> Married filing jointly (even if only one had income)		<input type="checkbox"/> Head of household (HOH)

  

Form <b>3531</b> (January 2023)	Department of the Treasury—Internal Revenue Service <b>Request for Signature or Missing Information to Complete Return</b>
To obtain the forms, schedules or publications to respond to this letter, visit <a href="http://www.irs.gov">www.irs.gov</a> or call 1-800-TAX-FORM (1-800-829-3676).	
We are returning your tax return because we need more information to process it. You must complete and send us all items asked for next to the boxes checked on both sides of this form. When you reply, include this form with your return. To avoid further delay, send all requested information within 20 days, unless otherwise instructed below. In case we need more information, provide in the spaces below your telephone number and the best hours to contact you.	
Telephone _____ Hours _____	<input type="checkbox"/> 4. The dependent information on the front of your return is incomplete. Enter the following information for each dependent listed: a. Dependent's first and last name b. Dependent's Social Security Number (SSN), IRS Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN). Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct. c. If your dependent is a qualifying child for the child tax credit or qualifies for the credit for other dependents, check the box in column (4).
<input checked="" type="checkbox"/> 1. Your tax return doesn't show a valid original signature on the "Sign Here" signature line(s). A photocopied signature is not a valid signature. Don't sign this form. Sign your name on the on the "Sign Here" signature line(s) on your Form 1040/A/EZ/SR. Review conditions a-e below and follow all that apply to you. a. If this is a joint return, both spouses must sign the return. b. If you can't write your name, sign your mark in the presence of two witnesses. The signatures of the witnesses also are required.	<input type="checkbox"/> 5. Attach a copy of the birth certificate for the dependent who was born and died during the tax year.
<input checked="" type="checkbox"/> 6. Attach supporting document(s) for your entry of <b>\$350.00</b> for federal income tax withheld. This may be a Form W-2, Form W-2G, Form 1099, or substitute Form W-2 (for example, a copy of an earning statement with year-end totals).	<input checked="" type="checkbox"/> 7. Explain the source of earned income or wages you used to compute your earned income credit and attach documents (such as Forms W-2 or Forms 1099-MISC) to support your entry.

  

Form <b>3531</b> (Rev. 1-2023)	Catalog Number 26535W/
If you have any questions regarding this form, call 1-800-829-1040.	
To reply, use the return address on the mailing envelope or refer to IRS.gov and search "where to file."	
29. Detach your state or local return and mail to the appropriate state or local agency.	24. Write the date of death for the deceased taxpayer across the top of your Form 1040/A/EZ/SR.
30.	c. Part II line 5 must be entered when married filing a joint return. If your spouse was a student or disabled during the tax year, the number of months your spouse was a student or disabled is required to calculate the entry.
31.	3) Qualified expenses for the qualifying person(s) listed in column (a).
32.	2) Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN) of the qualifying person(s). Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.
33.	1) First and last name of the qualifying person(s).
34.	b. Complete the following dependent information on line 2, Part II:
35.	a. Complete all of Part I.

Figure 3.11.3-5

3.11.3.5.2.2  
(01-01-2024)

**Correspondence When  
Not Sending Return  
Back to the Taxpayer**

- (1) **Complete all possible editing and identify all correspondence issues**, when you are not sending the return back to the taxpayer.
- (2) Perfect a missing or incomplete **address** from an attached envelope. If unable to perfect from an attached envelope, research.
- (3) Request **all** missing required forms/schedules in the taxpayer correspondence. Do **not** attempt to **dummy** missing forms/schedules when other correspondence is required.
- (4) A correspondence action sheet (CAS) is a form used to initiate a letter requesting information from a taxpayer. A CAS is used with returns that are **not** sent back to the taxpayer. The following CAS forms are used:
  - a. Form 6001 is used to generate Letter 12C, *Individual Return Incomplete for Processing: Form 1040*. (See Exhibit 3.11.3-16.)
  - b. Form 6001-A, *Letter 12C Correspondence Action Sheet (PY)*, is used to generate Letter 12C for TY22 and prior returns.
  - c. Form 3696-A, *IDRS Correspondence Action Sheet*, is used to generate miscellaneous Correspondex (C) letters (e.g., Letter 369C used to deny reasonable cause).
- (5) Prepare Form 6001/Form 6001-A to initiate Letter 12C using the following steps:
  - a. Write legibly.
  - b. Check all the applicable boxes.
  - c. Complete all information required for each paragraph selected (e.g., forms, lines, amounts, etc.).
  - d. Enter money amounts in dollars and cents. Bracket negative amounts.
  - e. Use Exhibit 3.11.3-18, *Correspondence Fill-in Paragraphs*, when paragraph **e** is selected.

**Note:** Take all other fill-in paragraphs to your manager/lead for their text approval and initials next to paragraph **e**.
  - f. When paragraphs I - N are not enough to request all missing forms and schedules, use paragraph **e** with fill-in paragraph **"36"** instead.
  - g. Always select the applicable fax number paragraph (h - j) specific to your campus.

**Note:** No entry is required in the fill-in fields of the fax number paragraph (h - j).
- (6) Attach the CAS to Form 1040 face up **below** the caption area.

**Caution:** When stapling the correspondence sheet to the return, ensure you are **attaching only one** return and staple in the left margin.
- (7) Edit Action Code **"211"** on all returns requiring correspondence when the return is **not** being mailed back to the taxpayer. (See Figure 3.11.3-6.)

**Exception:** Edit Action Code **"224"** when corresponding for missing Form 8962 unless Action Code **"300"** can be edited. For **TY17**, edit Action Code **"300"** on **all** returns when **any** correspondence is required and **965** or **Sec. 965** is noted on return or when line 73 box **d** is marked or when Form 965 is attached to return.

- (8) If a received date is required and not present on the return, edit the received date before corresponding. Refer to the received date editing instructions at IRM 3.11.3.8.

## CORRESPONDING ON FORM 6001

**DRAFT**

**SCHEDULE A**  
(Form 1040-SR)

**Itemized Deductions**

OMB No. 1545-0074

2023

**1040-SR U.S. Tax Return for Seniors**

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning , 2023, ending , 20

Your first name and middle initial **Bert** Last name **Magenta**

If joint return, spouse's first name and middle initial Last name

Home address (number and street). If you have a P.O. box, see instructions.  
**1369 Crocus Drive**  
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code  
**Louisville, KY 40201**

Foreign country name Foreign province/state/county Foreign postal code

See separate instructions.  
Your social security number **000 00 8223**  
Spouse's social security number

**Form 8283 is not attached.**

**Letter 12C Correspondence Action Sheet**

☐ Estate of

Letter Input: Employee number Date Reviewer

Primary SSN (01) (02) Batch DLN (03) Tax Period (04) Form (05) 1040/1040-SR

Note: IAT generates the data in fill-ins (01), (04) and (05) from fill-in (03) in letter input. Fill-in (02) data taken from batch cover sheet in letter input.

A Form (06) 1040/1040-SR is blank, illegible, missing, or damaged

B Missing or incomplete Primary or Secondary SSN

C Date of Death

D Deceased taxpayer - Form 1310 and court certificate required (refund returns only)

E Birth Certificate for deceased dependent

F Form 5129 - Filing Status, Exemptions, Standard Deduction Amount, Age 65/Blind

G Missing Form W-2 - Wage or WH amt. (07) line (08) Form (09) 1040/1040-SR

H Qualified dividends on Form (10) 1040/1040-SR line (11) 3a excess ordinary dividends on line (12) 3b

I ☒ Form (13) 2441 Amt. (14) **1850.00** Line (15) **12** (16) **A**

**X 8283**

J ☐ Form (17) 8863 Amt. (18) Line (19) (20) F/S

K ☐ Form (21) 8962 Amt. (22) Line (23) (24) F/S

L ☐ Schedule (25) A Amt. (26) Line (27) (28) F/S

Form 6001 (Rev. 1-2023) Catalog Number Z765X Batch (80) DLN (81)

Keep CAS with return.  
• Edit the correct Action Code on the return (Code & Edit Only).  
• Staple the CAS below the entry on the return.  
• Always indicate the appropriate tax Paragraph h - m.  
• Input the appropriate tax Paragraph h - m.  
• Input the DLN in lines 03 and 81, and the applicable line 57, 58, 61, 62, 63, 64, or 65.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 71030P Form 1040-SR (2023)

**211**

**1040-SR**

OMB No. 1545-0074

2023

Attachment Sequence No. 07

County number

by or

Form 4684, see the instructions for line 16.

enter -0- 4 3,000

You may include but not both. If income taxes,

5a 2,850

5b

5c

5d

5e

6

7 2,850

all of your home or home, see

on Form 1098.

8a 5,994

8b

8c

8d

8e

9

10 5,994

11 650

12 1,850

13

14 2,500

15

Sch K-1

16 2,500

17 16,844

Cat. No. 17145C Schedule A (Form 1040) 2023

Edit Action Code 211 when corresponding using Form 6001.

Figure 3.11.3-6

3.11.3.5.3  
(11-29-2019)

**General Response Procedures**

- (1) Move all correspondence sheets to the back of the return. If second correspondence is required, remove original Form 3531.
- (2) See the instructions in Correspondence Action Chart at IRM 3.11.3.5.3.2 for processing "no reply" or "incomplete reply", and undeliverable correspondence.

- (3) When there is an indication of a possible disclosure issue, take return to work leader.

3.11.3.5.3.1  
(01-04-2016)

**Reply Instructions**

- (1) Perfect the return.
- (2) Edit the received date on returns identified as “Returned for Signature”, following the instructions at IRM 3.11.3.8.2(3).

3.11.3.5.3.2  
(01-01-2024)

**No Reply/Incomplete  
Reply/Undeliverable  
Correspondence**

- (1) Use the Correspondence Action Chart and continue processing the return when any of the following no reply conditions are present:
- Taxpayer does not provide **all** requested information.
  - Correspondence is returned by the USPS as **undeliverable**.
  - One or more correspondence conditions were not included when the first correspondence was sent.
- (2) Edit CCC “U” on all **no reply** returns, **except** when any of the following apply:
- a. Withholding support was the only item not provided.
  - b. The correspondence was not required.
  - c. One or more correspondence conditions were not included when the first correspondence was sent.

**Note:** Unless there is evidence to the contrary, assume that all correspondence conditions were included when the correspondence was sent.

- (3) If a no reply correspondence condition is not identified in the chart below, edit CCC “U” unless a condition in (2) above applies, and take no further action.
- (4) If CCC “3” is edited, **edit it first**.
- (5) Refer to the following **Correspondence Action Chart**. All line numbers are for current year unless specified otherwise.

**Form 1040 Series Returns**

CORRESPONDENCE REQUIRED FOR THE FOLLOWING CONDITION ON FORM 1040 SERIES RETURNS	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
Dependent TIN - Dependents claimed with no TIN	“X” dependent’s name.

CORRESPONDENCE REQUIRED FOR THE FOLLOWING CONDITION ON FORM 1040 SERIES RETURNS	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
<p><b>Signature</b></p> <ul style="list-style-type: none"> <li>• Missing or incomplete Jurat</li> <li>• Missing signature or only one signature on a joint return</li> <li>• Photocopied signature</li> <li>• Refund on a joint return and spouse refuses to sign</li> <li>• Condition requiring two witnesses</li> <li>• Minor child's return signed by other than a parent or relationship is not indicated</li> </ul>	<ol style="list-style-type: none"> <li>1. Route undeliverable returns to the Entity Function and do <b>not</b> edit CCC "U".</li> <li>2. If the taxpayer responds and sends back a return that shows the signature present in an area other than the Sign Here area under the jurat on the return, or has signed on Form 3531, send the return back to the taxpayer a second time.  <b>Exception:</b> If the taxpayer signed an attached CP 59, Letter 143C or Form 15103, do not correspond for a signature under the jurat on the return. This signature is acceptable.</li> <li>3. If the return is not signed after correspondence (or second correspondence if applicable) for signature, edit Action Code "640" and continue processing.  <b>Exception:</b> If the taxpayer signed an attached CP 59, Letter 143C or Form 15103, do not correspond for a signature under the jurat on the return. This signature is acceptable.  <b>Note:</b> Edit only the caption area when Action Code "640" is edited.</li> </ol>
<b>Blank return with missing signature.</b>	If the taxpayer returns an unsigned blank return, edit RPC "L" and continue processing. Also edit CCC "B".
<b>Power of Attorney</b> missing.	If the return is not signed by the taxpayer, edit CCC "3".
<b>Fiduciary Returns</b> - required documentary evidence not present.	Edit CCC "3".
<p><b>Decedent Return</b></p> <ol style="list-style-type: none"> <li>a. Date of Death missing</li> <li>b. Required documentary evidence not present.</li> <li>c. Proper additional information line (AIL) cannot be determined.</li> <li>d. Form 1310 not signed or is incomplete.</li> </ol>	<ol style="list-style-type: none"> <li>a. Edit CCC "3".</li> <li>b. Edit CCC "3". Do not edit the AIL or CCC "L" or "W".</li> <li>c. Edit CCC "3". Do not edit the AIL or CCC "L" or "W".</li> <li>d. Edit CCC "3". Do not edit the AIL or CCC "L" or "W".</li> </ol>

CORRESPONDENCE REQUIRED FOR THE FOLLOWING CONDITION ON FORM 1040 SERIES RETURNS	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
e. Signature missing on return but a completed Form 1310 with correct answers and signature is attached.	e. See Signature instruction above.
f. Signature missing on return and Form 1310 is attached, but not signed.	f. See Signature instruction above.

**Form 1040, Pages 1 and 2**

MISSING ITEM	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
<b>Line 7</b> - Schedule D or statement not attached.	
Schedule D not attached.	a. Prepare dummy Schedule D and edit the amount on line 7.
Schedule D not attached.	b. Prepare dummy Schedule D and edit the amount on line 7. Edit Audit Code <b>"B"</b> when the amount on line 7 is a loss of
is not present.	<b>"X"</b> the amount.
<b>Line 27</b> - Amount claimed and no source of earned income is present.	Edit RPC <b>"B"</b> then <b>"X"</b> the amount.
<b>Line 28</b> - Amount claimed and Schedule 8812 not attached.	<b>"X"</b> the amount.
<b>Line 29</b> - Amount claimed and Form 8863 not attached.	<b>"X"</b> the amount.

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**Schedules 1 through 3**

MISSING ITEM	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
<b>Schedule 1</b> - not attached,	Prepare dummy Schedule 1 from attachments if present. See IRM 3.11.3.14.2.16 and IRM 3.11.3.14.2.18.

MISSING ITEM	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
<b>Schedule 1, Line 3</b> - Schedule C	Prepare dummy Schedule C. Edit a positive amount on line 1 and 3. Edit a negative amount on line 28. Edit Audit Code “B” when the amount on Schedule 1, line 3 is a
<b>Schedule 1, Line 4</b> - Form 4797, Form 4684, or statement not attached.	Edit Audit Code “B” if a loss of
<b>Schedule 1, Line 5</b> - Schedule E, statement, or clear indication of type of income missing.	Prepare dummy Schedule E. Edit a positive amount on line 24, a negative amount on line 25. Edit Audit Code “B” when the amount
<b>Schedule 1, Line 6</b> - Schedule F or statement not attached.	Prepare dummy Schedule F. Edit a positive or negative amount on line 9. Edit Audit Code “B” when the amount on line 6 is a loss of
<b>Schedule 1, Line 8b</b> - Gambling net loss indicated and Schedule C not attached.	“X” the amount on line 9.
<b>Schedule 1, Line 8z</b> - Sec. 965 noted and Form 965-A not attached.	Edit RPC “F”. For TY17, also edit Action Code “300”.
attached.	“X” the amount.
<b>Schedule 1, Line 13</b> - Amount claimed and Form 8889 not attached.	“X” the amount.
attached.	“X” the amount.
on lines 11 through 25, or a statement.	“X” the amount on Form 1040, Line 10.
<b>Schedule 2</b> not attached.	Prepare dummy Schedule 2 from attachments if present. See IRM 3.11.3.14.2.24 and IRM 3.11.3.14.2.28.

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MISSING ITEM	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
<b>Schedule 2, Line 4</b> - Schedule SE not attached.	Divide SE Tax amount by .153 to determine SE income subtotal amount. Then divide the subtotal amount by .9235 to determine the SE income total amount. Edit the total amount on Schedule SE, line 3. Prepare a dummy Schedule SE for the primary taxpayer if Social Security wages are \$160,200 or less; otherwise, prepare a dummy Schedule SE for the secondary taxpayer. See Prior Year instructions for correct prior year amounts.
<b>Schedule 2, Line 5</b> - Amount claimed and Form 4137 not attached.	“X” the amount on line 7.
<b>Schedule 2, Line 6</b> - Amount claimed and Form 8919 not attached.	“X” the amount on line 7.
<b>Schedule 2, Line 8</b> - Form 5329 not attached, the box to the left of line 8 has not been checked, no indication of <b>No</b> on line 8, and the amount claimed is not 10% of any combination of line 4b, 5b or attached Form(s) 1099-R.	Prepare a dummy Form 5329. Edit the amount from line 8 to line 17 of Form 5329. Process for the primary taxpayer if a determination cannot be made.
<b>Schedule 2, Line 9</b> - Amount claimed and Schedule H not attached.	“X” the amount.
<b>Schedule 2, Line 11</b> - Amount claimed and Forms 8959 not attached,	“X” the amount.
<b>Schedule 2, Line 12</b> - Amount claimed and Form 8960 not attached,	“X” the amount.
<b>Schedule 3</b> not attached.	Prepare dummy Schedule 3 from attachments if present. See IRM 3.11.3.14.2.26 and IRM 3.11.3.14.2.36.
and Form 1116 not attached.	“X” the amount.

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MISSING ITEM	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
<b>Schedule 3, Line 2</b> - Amount claimed and Form 2441 with entry on line 11, not attached.	“X” the amount.
<b>Schedule 3, Line 3</b> - Amount claimed and Form 8863 not attached.	“X” the amount.
<b>Schedule 3, Line 4</b> - Amount claimed and Form 8880 not attached.	“X” the amount.
<b>Schedule 3, Line 5a</b> - amount claimed and Form 5695 is not attached.	For <b>TY23</b> , “X” the amount. For <b>TY22</b> and prior, “X” the amount if if only page 2 is attached.
<b>Schedule 3, Line 5b</b> - amount claimed and Form 5695 is not attached.	“X” the amount.
<b>Schedule 3, Line 7</b> - amount claimed and not supported by form/schedule for lines 6a-6z.	“X” the amount.
attached or not all Forms W-2 are attached.	“X” the amount.
<b>Schedule 3, Line 12</b> - Any amount claimed and Form 4136 not attached.	“X” the amount.
refundable credits are not attached.	“X” the amount.
<b>Schedule 3, Line 13b (SFL)</b> , (TY22) - amount claimed and Schedule H not attached.	“X” the amount.
<b>Schedule 3, Line 13b (SFL)</b> , (TY21) - amount claimed and Schedule H and Form 7202 not attached.	“X” the amount.
<b>Schedule 3, Line 12a (SFL)</b> , (TY20) - amount claimed and Schedule H and Form 7202 not attached.	“X” the amount.

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MISSING ITEM	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
For TY21 <b>Schedule 3, Line 13g</b> - amount claimed and Form 2441 with amount on line 10 not attached.	“X” the amount.
<b>Schedule 3, Line 13h (SL2)</b> (TY22) - amount claimed and Schedule H not attached.	“X” the amount.
<b>Schedule 3, Line 13h (SL2)</b> , (TY21) - amount claimed and Schedule H and Form 7202 not attached.	“X” the amount.

**Supporting Forms and Schedules**

SUPPORTING FORMS AND SCHEDULES	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
<b>Schedule A</b> a. <b>Line 7</b> -- Amount present, no entries on lines 5a through 6. b. <b>Line 10</b> - Amount present, no entries on lines 8a through 9, and line 5b is blank. c. <b>Line 12</b> - Amount present  and separate appraisal not attached <b>or</b>  attached <b>or</b> - Form 8283, page 2, has significant entries but not signed. d. <b>Line 14</b> -- Amount present, no entries on lines 11 through 13. e. <b>Line 15</b> - Amount present and Form 4684 not attached. <b>Schedule B</b> - Amount on line 3 and Form 8815 not attached.	a. “X” the amount. b. “X” the amount. c. “X” the amount.   d. “X” the amount. e. “X” the amount.  Adjust line 2b Form 1040 by adding the amount claimed on line 3, Schedule B. “X” line 3 on Schedule B.
line 32b box is checked, and Form 6198 not attached.	Adjust line 28, Schedule C, to equal line 7, Schedule C.

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SUPPORTING FORMS AND SCHEDULES	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY	
<b>Schedule E</b> - Lines 28A through 28D - Loss of responding column (f) box (Check if any amount is not at risk) is marked, and Form 6198 not attached.	"X" line 31, Schedule E.	#
<b>Schedule F</b> - Box on line 36b checked, line 34 is attached.	Adjust line 33, Schedule F, to equal line 9 if the cash method is used or to equal line 50 if the accrual method is used.	#
<b>Schedule R</b> <ul style="list-style-type: none"> <li>Boxes 1 through 9 are blank</li> <li>No entry on line 11 and box 2, 4, 5, 6 or 9 is checked.</li> <li>No entry on line 13c.</li> </ul>	"X" Schedule R.	
<b>Schedule SE</b> - Cannot determine the proper allocation of SE amounts.	Process Schedule SE for the primary taxpayer if primary wages are \$160,200 or less. Otherwise, process Schedule SE for the secondary taxpayer.	
<b>Form 2441</b> <ul style="list-style-type: none"> <li>a. Line 1, Column (c) is blank.</li> <li>b. Line 2, Column (b) is blank.</li> </ul>	<ul style="list-style-type: none"> <li>a. "X" line 3, Form 2441.</li> <li>b. "X" qualifying person's name.</li> </ul>	
<b>Form 3800</b> (Part III and Part IV) - Any entries present in Part III and Part IV, must be supported by the source form or show an EIN in Column d, Part III or Part IV.	"X" any credits claimed in Part III or IV not supported by the correct source form or without an EIN in Column d, Part III or IV.	
<b>Form 4137</b> - Cannot determine correct allocation.	Process Form 4137 for the primary taxpayer if primary wages are \$160,200 or less. Otherwise, process Form 4137 for the secondary taxpayer.	
<b>Form 8606</b> - More than one name is present in the caption and proper allocation cannot be determined.	Process Form 8606 for the primary taxpayer.	
<b>Form 8615</b> - Parent's name control cannot be determined.	Edit the primary taxpayer's name control.	
<b>Schedule EIC</b> <ul style="list-style-type: none"> <li>Number of months is not indicated.</li> <li>Child's TIN is missing and no support for a child who was born in the tax period and died in the same or next consecutive tax period.</li> </ul>	"X" the child's name.	
<b>Schedule H</b> - Cannot determine proper allocation of Schedule H amounts.	Process Schedule H for the primary taxpayer.	
<b>Loose Schedule H</b> - Cannot determine if Schedule H should be filed loose or attached to a Form 1040.	Process Schedule H with a dummied Form 1040. (See IRM 3.11.3.44.15.)	

SUPPORTING FORMS AND SCHEDULES	ACTION REQUIRED FOR INCOMPLETE REPLY OR NO REPLY
<b>Form 8919</b> - Unable to determine which taxpayer is filing Form 8919.	Process Form 8919 for the primary taxpayer if primary wages are \$160,200 or less. Otherwise, process Form 8919 for the secondary taxpayer.

3.11.3.6  
(11-01-2022)  
**Special Situations and Returns**

- (1) While the instructions in this manual are generally based on the typical return, there are some special situations and return types that occur frequently enough to be included.
- (2) The instructions included in this subsection of the manual include the following special situations:
  - Combat Zone and Other Military Operations
  - Killed in Terrorist Action (KITA)
  - Natural Disaster/Emergency Relief Program
  - Hardship (TAS)
  - Examination Cases
  - Frivolous Filer/Non-Filer returns
  - Identity Theft
  - Suicide Threats
- (3) The special return instructions included in this subsection are for the following:
  - Amended Returns
  - Blank Returns
  - Blind Trust Returns
  - Blocked or Deferrable Income Returns
  - Correspondence Imaging Inventory (CII) Returns
  - Combined Tax Liabilities
  - Community Property Returns
  - Form 8938, Statement of Foreign Financial Assets
  - Incomplete Returns
  - Injured Spouse Returns
  - Innocent Spouse Returns
  - International Returns
  - Misblocked Returns
  - Misfiled Returns
  - Reinput Returns
  - Returns Secured by Collection
  - Short-period Returns
  - Substitute for Return
  - Uncomputed Returns
  - Unprocessable Returns
  - 52-53 week return

3.11.3.6.1  
(01-01-2016)  
**Special Situations**

- (1) Follow the instructions in this subsection of the manual **in addition to the regular editing instructions**, unless otherwise specified.

3.11.3.6.1.1  
(01-01-2016)

**Combat Zone and Other  
Military Operations**

- (1) The deadlines for filing an income tax return and paying the income tax may be postponed for certain persons involved in the following types of military operations:
  - a. Members of the armed forces and certain persons supporting them in a Combat Zone designated in an Executive Order by the President.
  - b. Members of the armed forces serving in a contingency operation designated by the Department of Defense or arising by operation of law.
  - c. Members of the armed forces serving in an area certified by the Department of Defense for which the member receives hostile fire/imminent danger pay.
  - d. Members of the armed forces and certain persons supporting them in a Qualified Hazardous Duty Area (designated by an act of Congress).
- (2) **Generally**, though, military personnel have the same filing requirements as civilians.
- (3) Refer any question concerning a military return to your work leader. The work leader will hand carry the return to Tax Accounts when the proper action cannot be determined.
- (4) Follow normal correspondence procedures when required information is missing from the return. (See IRM 3.11.3.6.1.1.2.)

3.11.3.6.1.1.1  
(12-11-2020)

**Military Operations**

- (1) Take the following actions when a military operation is noted on the return:

If the taxpayer notes	And the Tax Year is	Then
“Military Spouses Residency Relief Act”, “MSRRA” or similar statement at the top of their return,	09 or later,	<ol style="list-style-type: none"> <li>Edit CCC “M”.</li> <li>Edit CCC “P”.</li> </ol> <p><b>Note:</b> If the taxpayer shows no wages present on line 1a Form 1040 and withholding is significant on line 25a-25d and line 35a, Form 1040 shows a refund of all withholding, edit RPC “G”.</p> <ol style="list-style-type: none"> <li>If the MSRRA filing is FS 3, the following signed and dated declaration must be present:  <i>“I am claiming _____ as my residence or domicile under the Military Spouses Residency Relief Act (MSRRA). Under penalties of perjury, I declare that I am qualified for relief under MSRRA because I am present in _____ solely to accompany my spouse, who is a service member serving in compliance with military orders and my claimed residence or domicile is the same as my spouse’s residence or domicile.”</i> Take no action if not attached.</li> </ol>
“Haiti” or “Operation Unified Response”,	09 - 10,	Edit CCC “Z” if Form W-2 is not issued by Department of Defense (DOD) or Defense Finance and Accounting Services (DFAS).

If the taxpayer notes	And the Tax Year is	Then
<ul style="list-style-type: none"> <li>• “Operation New Dawn”,</li> <li>• “New Dawn”,</li> <li>• “Enduring Freedom”,</li> <li>• “Operation Enduring Freedom”,</li> <li>• “Operation Iraqi Freedom”,</li> <li>• “Iraq”,</li> <li>• “Operation Noble Eagle”,</li> <li>• Sinai Peninsula-Egypt,</li> <li>• “Combat Zone” OR similar statement,</li> </ul>	01 or later,	1. Check to see if Form W-2 is from the Department of Defense (DOD) or Defense Finance and Accounting Services (DFAS). <ul style="list-style-type: none"> <li>a. If Form W-2 is issued by DOD or DFAS, take no action.</li> <li>b. If Form W-2 is NOT issued by DOD or DFAS, edit CCC “K”.</li> </ul>
<ul style="list-style-type: none"> <li>• “Desert Storm”,</li> <li>• “Joint Guard”,</li> <li>• “Joint Forge”,</li> <li>• “Northern Forge”,</li> <li>• “Northern Watch”, .</li> </ul>	90 or later,	Edit CCC “Z”.
“Former Yugoslavia”,	00 - 94,	1. Edit CCC “D”. 2. Edit CCC “M” if balance due.
<ul style="list-style-type: none"> <li>• “Haiti”,</li> <li>• “Operation Uphold Democracy”,</li> <li>• “Operation GTMO”,</li> </ul>	94 or later,	1. Edit CCC “D”. 2. Edit CCC “M” if balance due.
<ul style="list-style-type: none"> <li>• “Somalia”,</li> <li>• “Somalia Restore Hope”,</li> </ul>	92 or 93,	1. Edit CCC “D”. 2. Edit CCC “M” if balance due.
“UN Operation”,	92 or later,	1. Edit CCC “D”. 2. Edit CCC “M” if balance due.

**Note:** Colombia is not a recognized military operation

- (2) Edit CCC “Y” and an Action Trail when a military operation or tax period other than one listed in the table in (1) above is named.

- (3) Edit CCC “Y” and an Action Trail when the taxpayer excluded income due to combat or military pay.

3.11.3.6.1.1.2  
(01-01-2016)

**Correspondence on  
Military  
Operation/Combat Zone  
Returns**

- (1) One signature is acceptable on a joint return in the following situations:
- Spouse overseas and signing spouse authorized by a power of attorney (e.g., Form 2848) **or** similar **signed** document which clearly defines the scope of authorization granted to the POA.
  - Spouse in combat zone/qualified hazardous duty area and signing spouse attaches statement.
  - Spouse is member of the Armed Forces who is in a missing status in a combat zone.
- (2) Follow normal correspondence procedures when other required information is missing from the return.
- (3) Address the correspondence to the authorized person when a Power of Attorney (POA), or similar signed document, clearly defining the scope of authorization granted to the POA, is attached.

3.11.3.6.1.2  
(11-01-2022)

**Killed in Terrorist Action  
(KITA)**

- (1) Route **all** returns identified as “KITA/KIA”, “KITA-Oklahoma City”, “KITA-9/11” or “KITA-Anthrax” to CII/AM and notate KITA in the Action Trail.

**Note:** Hand-carry KITA returns to the Work Leader unless batched as KITA or follow local procedures.

- (2) Route Form **1040** returns when the taxpayer has written “Sec 692(d)(2)” on the “Other Payments” line with a money amount to the right, to CII/AM and notate KITA in the Action Trail.

- (3) **Prior year Form 1040A or 1040EZ** with “Sec 692(d)(2)” written anywhere on the return **must** be converted to a Form 1040 **before** sending the return to CII/AM.

3.11.3.6.1.3  
(01-01-2023)

**Natural  
Disaster/Emergency  
Relief Program**

- (1) The taxpayer may identify the name of a disaster or emergency on the front of their return, on an attachment, or may notate “Federally Declared Disaster”.
- (2) If the taxpayer requests the refund be mailed to a **temporary mailing address**, edit Action Code “**341**”.
- (3) **Correspond** for any missing required signatures, forms and schedules using Form 6001/6001-A. Do not send the return back to the taxpayer.

**Exception: Do not correspond for withholding, excess social security tax, or source of earned income.**

3.11.3.6.1.4  
(01-01-2024)

**Hardship (Taxpayer  
Advocate Service (TAS))**

- (1) 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. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

- (2) Taxpayers, their representatives, or IRS employees may complete Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*, when a taxpayer is experiencing a hardship. Hardship alone, however, is not a basis for referring cases to the Taxpayer Advocate Service (TAS). The IRS must take steps whenever possible to resolve the matter before referring the taxpayer to TAS.
- (3) Refer a return with a notation of an actual or potential hardship to your work leader. The term hardship is used broadly and covers more than just hardship in a financial sense. TAS has developed nine criteria to determine which taxpayers qualify for TAS assistance.
- (4) The work leader will determine if hardship criteria has been met and if so, complete the Form 911 (using Form instructions), if not already attached. Route Form 911 to TAS and continue processing the return.
- (5) The local Taxpayer Advocate will make the final decision on whether a taxpayer meets TAS criteria. See IRM 13.1.7 for a complete list of TAS case criteria. Refer to the Attachment Guide in Exhibit 3.11.3-1 for procedures for routing Form 911 to the TAS Office and Taxpayer Advocate Service Case Criteria, for further instructions.
- (6) When local Taxpayer Advocate walks a return through Code and Edit, in addition to normal editing, perform all actions below:
  - a. Edit CCC “O”.
  - b. Edit CCC “Y” and an Action Trail.
  - c. “X” the refund line on the return.

**Note:** If correspondence conditions are identified during editing, give the return back to TAS and do not correspond.

3.11.3.6.1.5  
(01-01-2017)  
**Examination Cases**

- (1) Ensure review boxes are established in Code and Edit for Examination (Exam). (See Exhibit 3.11.3-14.)
- (2) Returns with the following notations or attachments have been Examination cases. Edit these returns using regular editing procedures except for the special instructions in this subsection of the manual.
  - “Exam has original delinquent return – Process this copy as an original”
  - “Original delinquent return secured by Examination”
  - Form 3198, *Special Handling Notice for Examination Case Processing*
  - Examination work papers
  - Copy of Form 5546, *Examination Return Charge-Out Sheet*
  - Form 13133, *Expedite Processing Cycle*
- (3) Follow the instructions about penalties in the blocks in the special handling area of Form 3198. Also, follow the instructions noted in the blocks at the bottom of the Form 3198.
- (4) Edit the Received Date, if noted. Otherwise, follow the regular Received Date procedures in IRM 3.11.3.8.
- (5) **Do not** correspond. **Do not** send the return back to the taxpayer.
- (6) If the return cannot be processed, route the return to Examination for additional action using Form 4227. Note on Form 4227, “return to originator”.

- a. Pull an unnumbered return from the batch and route it to Examination.
- b. Edit Action Code “640” when the return is numbered.

**Exception:** Refer an unprocessable return to the work leader when Form 13133 is attached. The work leader will contact the Examining Officer at the number provided to resolve the problem.

3.11.3.6.1.6  
(01-04-2021)

**Frivolous Filer/Non-Filer  
Returns**

- (1) Ensure review boxes are established in Code and Edit for Frivolous Return Program (FRP). (See Exhibit 3.11.3-13.)
- (2) Route to Frivolous Return Program (FRP) any return on which the taxpayer:
  - a. Argues **-for any reason-** the filing of a tax return or the paying of a tax is not required.
  - b. Makes use of a frivolous argument to reduce income or tax liability. (See (6) below for examples.)
  - c. Marks out or alters **-in any manner -** the penalty of perjury statement (i.e., jurat) above the signature.

**Note:** If the return has already been reviewed by the Exam FRP Coordinator, a Frivolous Return Program (FRP) stamp will be present in the upper-left corner. Continue processing if present.

- (3) Pull **unnumbered** returns and prepare Form 4227. Notate “Frivolous”.
- (4) Leave **numbered** returns in the block and edit Action Code “331”, unless otherwise noted.
- (5) When a return meets criteria for a frivolous filing determination as shown in paragraph (6) below, route the return to FRP. FRP will review the return and if it meets their criteria for frivolous filing, they will edit or stamp Audit Code “R”.
- (6) Some common examples of frivolous returns are listed below. This list is not all-inclusive, but represents the current most common types of frivolous filings. See Exhibit 3.11.3-13 for more examples and complete descriptions.
  - All withholding from Form 1099-OID and/or Form 1099-A.
  - Form 2439 of \$10,000 or more.

**Example:** Mutual funds and real estate investment trusts (REITs) are the most common sources of Form 2439. Some fraudulent uses are obvious. Filers may create a Form 2439 in the name of their employer and file it along with the Form W-2 from that employer. Filers may create a Form 2439 in the name of well-known businesses, such as restaurants and department stores. These Forms 2439 and others from unlikely sources are suspect.

- Wages not income.
- Wages of primary taxpayer deducted on Schedule A or C.
- Zero return with and without refund claimed.
- Zero return with and without Forms W-2 attached.
- Zero return with frivolous argument.
- Zero or little income return and substitute Form W-2, Form 4852 or corrected Form 1099 attached.
- Altered Form or Jurat, or a reference to “UCC 1-308”.
- Entitlement refund request - The filer asserts an exemption from taxation and requests a refund related to their birthright. These include

Reparations for Slavery (40 Acres and a Mule, Black Investment Tax, African American Tax, etc.), Native American Indian Treaty, Bosnian Refugee, Daughters of the American Revolution, etc. Filers often use Form 2439 in aid of these frivolous arguments and the suspect Form 2439 provides the source of the refund.

- Constitutional amendment - 1st, 5th, 13th, 16th, etc. - cited in defense of an assertion that the tax code is unconstitutional.
- IRC cited in defense of exemption from taxation - IRC 861, 1001, 1341, 3121, etc.
- Taxes are voluntary; the IRS has no authority; the law does not require.
- Not a person, not a citizen, untaxed.
- Protest against government action or inaction.
- Prisoner return citing any frivolous argument.
- Prisoner return attaching calculations of income derived from work assignments within the prison and generally claiming a refund of withholding, perhaps supported by substitute Form W-2.
- Confused taxpayer filings - outlandish dollar amounts on any line or nonsensical gibberish.
- A thumbprint or fingerprint present in the signature area of a return.
- Form 2555 - Deduction used on line 8d, Schedule 1, to eliminate income even though taxpayer and employer are U.S. residents.

#  
#

3.11.3.6.1.7  
(01-01-2016)  
**Identity Theft**

- (1) See Exhibit 3.11.3-1 when the taxpayer submits Form 14039, Form 14039 (SP), or police report(s) claiming Identity Theft.

3.11.3.6.1.8  
(01-02-2019)  
**Suicide Threats**

- (1) If the taxpayer makes a suicide threat in written correspondence, give the correspondence to the manager/lead who will take the following actions:

Step	Action
a)	Prepare a Form 13090, <i>Caution Indicator Referral Report</i> , ensuring the form has: <ul style="list-style-type: none"> <li>• The facts necessary to explain the incident, describing the exact words used by the taxpayer;</li> <li>• The taxpayer's Social Security number.</li> </ul>
b)	Provide a completed Form 13090 to their immediate manager.

Step	Action
c)	<p>Submit the Form 13090 to the OEP via fax, mail or a secure E-mail message:</p> <ul style="list-style-type: none"> <li>• Secure e-mail to: ChiefOEP@irs.gov.</li> <li>• e-Fax @ (855)786-9490.</li> <li>• Regular mail: Internal Revenue Service Office of Employee Protection P.O. Box 330500 Stop 30 Detroit, MI 48226</li> </ul>

(2) See IRM 25.4, Employee Protection, for more information.

3.11.3.6.2  
(01-01-2016)  
**Special Returns**

(1) Follow the instructions in this section **in addition to the regular editing requirements**, unless otherwise instructed.

3.11.3.6.2.1  
(03-24-2022)  
**Amended Returns**

(1) Take a fully coded/edited return to the work leader when any of the following notations or conditions are present:

- Amended
- Corrected
- Revised
- Superseding
- Tentative
- Duplicate
- Copy
- Substitute
- Filed
- Attached IRS Notice indicating a previous return posted for the same tax period.
- Taxpayer statement is present indicating the return is a copy of an accepted electronically filed return.
- Taxpayer statement is present indicating the return is an amendment to an electronically filed return.
- ITIN return indicating the return has been submitted for W-7 renewal only.
- Form 15103 attached with box "I already filed my tax return for" marked with the same year as the return.
- Any indication the taxpayer has previously filed the return.

**Exception:**

- Process the return as an original if "No TC150" has been annotated or if "Secured by Collections" or "TC-599-XX" appears anywhere on the return.
- Process a photocopied return as an original when "Process as Original" has been edited on the return, indicating Exam has the original, delinquent return. If correspondence is required, see IRM 3.11.3.5.1(3).

- Process the return as an original if SPC "B".

- (2) The work leader or other trained employee will take the following actions:
  - a. Research for the status of the return using the primary TIN and the tax period of the return. Refer to Job Aid 2431-009 for command code instructions.
    - Research CC IMFOLT for a TC150 to determine if a return has already posted.
    - Research CC ERINV to determine if there is a return in ERS.
  - b. Research results:
    - If a TC150 has posted for the tax period of the return, route to 1040-X unit.
    - If there is already a return in ERS for the same tax period, route to Rejects.
    - If no TC150 has posted and no return is in ERS, continue processing as an original return.
- (3) Process a return prepared (dummied) by Accounts Management as an original return and do not correspond for missing information or a signature.
- (4) If a return with or without a notation of "TC150" is received and "PAO" is edited in the upper left margin, continue processing as an original return. **Correspond**, if necessary.

3.11.3.6.2.1.1  
(01-01-2016)

**Amended Joint MFA or  
MFS Return**

- (1) If a return has "Amended Joint MFA" (married filing alien) or "Amended Joint MFS" (multiple filing status) stamped on top:
  - a. Edit Action Code "**460**".
  - b. Prepare Form 4227 with instructions to route to Examination and leave the return in the batch.

3.11.3.6.2.2  
(04-06-2016)

**Unprocessable Return**

- (1) A return is unprocessable when **all** the caption data is missing or illegible **and** the caption cannot be perfected from attachments or through research.
- (2) Handle unprocessable returns as follows:

If the return is	Then
Numbered,	<ol style="list-style-type: none"> <li>1. Edit Action Code "<b>640</b>".</li> <li>2. Prepare Form 4227 instructing the Reject Unit to void the DLN and dispose of the return.</li> </ol>
Unnumbered,	Give the return to your work leader. The work leader will destroy the return per classified waste procedures.

3.11.3.6.2.3  
(01-24-2023)  
**Blank Return**

- (1) Edit RPC “L” and CCC “B” on returns with all zeros or no significant T-line entries present, or edited from attachments, on any of lines 1a through 38.  
**Reminder: Correspond** for a missing signature on a blank return using Form 3531, box 9.
- (2) Refer the return to your work leader when caption information is missing and cannot be perfected using instructions in IRM 3.11.3.9.2.
- (3) Treat the blank return as amended when a statement is present indicating that a return will be filed later. Route the return to 1040-X.
- (4) Edit CCC “E” when a statement indicates the taxpayer will have no future filing requirements (such as “final return” noted).
- (5) Refer to the instructions in IRM 3.11.3.6.1.6 when the return has been filed as a frivolous filer return.
- (6) Refer to IRM 3.11.3.6.2.19 for processing instructions when there is an indication the return is a Substitute for Return (SFR) or an Automated Substitute for Return (ASFR).
- (7) If a return is blank and missing signature, **correspond** using Form 3531, box 9.

3.11.3.6.2.4  
(03-24-2022)  
**Incomplete Return**

- (1) If a Form 1040 or TY17 and prior Form 1040A is missing page 1 or page 2, or Form 1040-SR, missing pages 1, 2, or 3, research as necessary.
- (2) Follow instructions below for research:
  - a. Research for the status of the return, including CC ERINV for a possible ERS status.
    - If TC150 has posted, route to Form 1040-X unit.
    - If there is already a return in ERS, route to Rejects.
  - b. If no TC150 has posted and not in ERS, dummy page 1 caption area if necessary, prepare return for correspondence and request all missing information. Research for an address, if necessary.
  - c. If unable to correspond, destroy the page per classified waste procedures.

3.11.3.6.2.5  
(12-11-2020)  
**Uncomputed Return**

- (1) An uncomputed return is one filed by a taxpayer expecting the IRS to figure their tax. Do not confuse an uncomputed return with a return that has no tax due.

**Note:** Do **not** edit CCC “B” on uncomputed returns.

- (2) An uncomputed return can be identified when Form 1040 has no entries on lines 16, 17, 18, 22, 24, 34, 35a, 36 and 37. (See Figure 3.11.3-7.)
- (3) An unnumbered, uncomputed return can be sent back to the taxpayer when corresponding.
- (4) Edit CCC “Y” and an Action Trail on an uncomputed return when **both** of the following conditions are present:

- a. Separate income amounts are shown for each spouse on a joint return, **and**
- b. No dependents are claimed in positions 1 through 6, **or** an allocation of dependents is indicated.

**IDENTIFYING AN UNCOMPUTED RETURN:  
BLANK LINES 16, 17, 18, 22, 24, 34, 35a, 36 and 37**

**DRAFT**

Form 1040 (2023) Page **2**

<b>Tax and Credits</b>	<b>16</b> Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> <span style="float: right;"><b>16</b></span> <b>17</b> Amount from Schedule 2, line 3 <span style="float: right;"><b>17</b></span> <b>18</b> Add lines 16 and 17 <span style="float: right;"><b>18</b></span> <b>19</b> Child tax credit or credit for other dependents from Schedule 8812 <span style="float: right;"><b>19</b></span> <b>20</b> Amount from Schedule 3, line 8 <span style="float: right;"><b>20</b></span> <b>21</b> Add lines 19 and 20 <span style="float: right;"><b>21</b></span> <b>22</b> Subtract line 21 from line 18. If zero or less, enter -0- <span style="float: right;"><b>22</b></span> <b>23</b> Other taxes, including self-employment tax, from Schedule 2, line 21 <span style="float: right;"><b>23</b></span> <b>24</b> Add lines 22 and 23. This is your <b>total tax</b> <span style="float: right;"><b>24</b></span>	
<b>Payments</b>	<b>25</b> Federal income tax withheld from: <b>a</b> Form(s) W-2 <span style="float: right;"><b>25a</b> 4999.32</span> <b>b</b> Form(s) 1099 <span style="float: right;"><b>25b</b></span> <b>c</b> Other forms (see instructions) <span style="float: right;"><b>25c</b></span> <b>d</b> Add lines 25a through 25c <span style="float: right;"><b>25d</b> 4999.32</span> <b>26</b> 2023 estimated tax payments and amount applied from 2022 return <span style="float: right;"><b>26</b></span> <b>27</b> Earned income credit (EIC) <span style="float: right;"><b>27</b></span> <b>28</b> Additional child tax credit from Schedule 8812 <span style="float: right;"><b>28</b></span> <b>29</b> American opportunity credit from Form 8863, line 8 <span style="float: right;"><b>29</b></span> <b>30</b> Reserved for future use <span style="float: right;"><b>30</b></span> <b>31</b> Amount from Schedule 3, line 15 <span style="float: right;"><b>31</b></span> <b>32</b> Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> <span style="float: right;"><b>32</b></span> <b>33</b> Add lines 25d, 26, and 32. These are your <b>total payments</b> <span style="float: right;"><b>33</b> 4999.32</span>	
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> <span style="float: right;"><b>34</b></span> <b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> <span style="float: right;"><b>35a</b></span> <b>b</b> Routing number <span style="float: right;"><b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</span> <b>d</b> Account number <span style="float: right;"><b>36</b></span> <b>36</b> Amount of line 34 you want <b>applied to your 2024 estimated tax</b> <span style="float: right;"><b>36</b></span>	
<b>Amount You Owe</b>	<b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b> . <span style="float: right;"><b>37</b></span> For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions. <span style="float: right;"><b>38</b></span>	

**W-2 Wage and Tax Statement 2023**

Safe, accurate, **efile** Visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile)

<b>a</b> Employer's social security number <b>000-00-5635</b>		<b>1</b> Wages, tips, other compensation <b>33348.00</b>	<b>2</b> Federal income tax withheld <b>4999.32</b>
<b>b</b> Employer identification number (EIN) <b>00-1029384</b>		<b>3</b> Social security wages <b>33348.00</b>	<b>4</b> Social security tax withheld <b>2067.58</b>
<b>c</b> Employer's name, address, and ZIP code <b>JAGUAR &amp; ASSOCIATES</b> <b>21321 LION AVE</b> <b>NEWARK, NJ 07102</b>		<b>5</b> Medicare wages and tips <b>33348.00</b>	<b>6</b> Medicare tax withheld <b>483.55</b>
<b>d</b> Control number		<b>7</b> Social security tips	<b>8</b> Allocated tips
<b>e</b> Employee's first name and initial Last name <b>CATHERINE MARTEN</b> <b>2918 ZEBRA RD</b> <b>NEWARK, NJ 07102</b>		<b>9</b>	<b>10</b> Dependent care benefits
<b>f</b> Employee's address and ZIP code		<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12
<b>15</b> State Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.
<b>19</b> Local income tax	<b>20</b> Locality name		

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

Figure 3.11.3-7

3.11.3.6.2.6  
(03-24-2022)

**Blocked or Deferrable  
Income Return**

- (1) If a return with a notation of blocked or deferrable income is attached to another return:

- a. "X" the blocked income return, place behind the processable return and continue editing.

**Note:** Blocked or deferrable income is not an indication of an international return.

- (2) If a return with notation of blocked, deferrable income or Rev. Rul. 74-351 is **not** attached to another return, take to work leader.
  - a. The work leader or other trained employee will take the following actions:
    - Research for the status of the original return using the primary TIN and the tax period of the return. Refer to Job Aid 2431-009 for command code instructions.
    - Research CC IMFOLT for a TC150 to determine if a return has already posted.
    - Research CC ERINV to determine if there is a return in ERS.
  - b. Research results:
    - If a TC150 has posted for the tax period of the return, route to Files unit to be associated with return.
    - If there is already a return in ERS for the same tax period, route to rejects.
    - If no TC150 has posted and no return is in ERS, send the informational return marked "Blocked or Deferrable Income" back to the taxpayer using Form 3531 and the following literal paragraph: **"We received your informational return regarding deferrable income, pursuant to Rev. Rul. 74-351 however, we have not received an original tax return. You must attach this document to your original tax return when you file your return for the same tax period."**

3.11.3.6.2.7  
(11-01-2022)  
**Correspondence  
Imaging Inventory (CII)  
Returns**

- (1) CII returns are identified by a unique 10 character alpha numeric identifier that begins with the letters CII (e.g., CII1A2BCD1).

**Note:** You may find returns identified as "CIS" returns or "CIS" stamps on the returns, follow instructions for editing "CII" returns when CIS is noted.

- (2) Process CII returns as original filings and circle any notations of duplicate, amended or similar statements.
- (3) Re-edit any **valid black edit marks in red** on photocopied returns.

**Exception:** Do not re-edit CII returns when editing is **underlined in red**.

- (4) Do not correspond for any missing required information. Do not correspond for a missing signature. If any required information is missing or incomplete edit CCC **"3"**.

**Exception:** If correspondence is required and Form 13596 and/or Form 3893 is attached, route the return back to Accounts Management.

3.11.3.6.2.8  
(01-01-2017)  
**Combined Tax Liability  
Return**

- (1) Returns with any of the following conditions are considered combined tax liability returns:
  - More than one tax period.
  - More than one type of tax.

- More than one person filing a joint return **other than** those taxpayers considered to be spouses.
  - More than one person filing a single return.
- (2) If any of the conditions in (1) apply, edit CCC “Y” and an Action Trail on the return.
- (3) Take no action when the return shows an ITIN and supporting documents reflect an SSN for the same taxpayer.

3.11.3.6.2.9  
(01-01-2024)

**Community Property or  
Registered Domestic  
Partnership Return**

- (1) If there is an indication of Registered Domestic Partnership, “RDP”, “CCA 201021050”, or “CCA” on the return or an attached Form 8958, *Allocation of Tax Amounts Between Certain Individuals in Community Property States*, with a spouse or RDP SSN listed in column B or C with a significant amount in that column. or allocation statement, edit Action Code “430”. IRM 3.11.3.56
- (2) “X” any fractional exemption claimed.
- (3) “X” the amount claimed for Excess Social Security taxes when wages are less than \$80,100.
- Note:** The maximum amount of earnings subject to Social Security tax is \$160,200. Half of that equals \$80,100.
- (4) Edit RPC “C” when there is an indication of a pro-rata share and **both** of the following conditions apply:
- a. A S-TIN is present
  - b. Lines 1a-7 Form 1040 and lines 1-10 and 11-26 Schedule 1 have no entries.

3.11.3.6.2.10  
(01-01-2024)

**Form 8938, Statement of  
Foreign Financial Assets**

- (1) Use the following information for processing ALL Form 8938, *Statement of Foreign Financial Assets*, regardless of tax years.

January through September - (Recovery Processing)	October through December - (Simultaneous Processing)
<ol style="list-style-type: none"> <li>1. Process Form 1040 using current coding instructions, including the editing of FPC “G”.</li> <li>2. Pull the Form 8938 from the return and sequence it to the back of the Form 1040 package, attaching the Form 8938 so that it is back-to-back with the parent return.</li> </ol> <p><b>Note:</b> Sites may determine the best method of identifying Forms 8938 for transcription.</p>	<ol style="list-style-type: none"> <li>1. Fully code Form 1040, including the editing of FPC “G”.</li> <li>2. Only one Form 8938, pages 1 and 2, can be processed. If <b>multiple</b> Forms 8938 are attached, select the form that has the highest account, line 23 in Part V; or highest value, line 32 in Part VI, and delete the others.</li> </ol> <p><b>Note:</b> Up to 25 pages of the “Continuation Statement” can be processed.</p> <ol style="list-style-type: none"> <li>3. Pull the Form 8938 from the return and sequence it to the back of the Form 1040 package, attaching the Form 8938 so that it is back-to-back with the parent return.</li> </ol> <p><b>Note:</b> Sites may determine the best method of identifying Forms 8938 for transcription.</p> <ol style="list-style-type: none"> <li>4. Place the Form 1040 with the Form 8938 attached in a designated bin for collection by Code &amp; Edit Clerical function.</li> </ol> <p><b>Note:</b> For <b>TY20 and prior</b> Forms 1040 or Forms 8938, do not pull, edit FPC “G” and continue processing.</p> <p><b>Reminder:</b> Do not move or delete documents which will not be transcribed that are in order ahead of Form 8938.</p>

- (2) Management may implement simultaneous processing early. Coordinate with local Planning and Analysis Staff prior to implementing simultaneous processing to ensure pipeline resources are adequate and PCDs are not impacted.

3.11.3.6.2.11  
(04-10-2018)  
**Form 8379, Injured  
Spouse Allocation  
Return**

- (1) An “Injured Spouse” claim may be filed by one spouse to protect their share of a joint overpayment. These returns either have “Injured Spouse” written on them or Form 8379, *Injured Spouse Allocation*, is attached.
- (2) Form 8379 may be filed with an original return or by itself. Claims filed without an original return will be routed to ICT.

- (3) Remove an unnumbered Injured Spouse return from a block that is not an Injured Spouse block only if the return is a refund/credit elect.
- (4) If an Injured Spouse claim is attached to a numbered return that is **not** in an Injured Spouse block:
  - a. Attach Form 4227 and note **"Injured Spouse"**.
  - b. Edit Action Code **"611"**.
- (5) If a current year Form 1040-X is attached to a return with an Injured Spouse indication, take the following actions:
  - a. **"X"** the Form 1040-X and **do not** detach the Form 1040-X from the return.
  - b. Rebatch the return to an Injured Spouse block following the instructions in (3) or (4) above.
- (6) If correspondence is required on an Injured Spouse return, research for **TC150** prior to corresponding:
  - a. If TC150 is present, move the Form 8379 to the front, delete (X) the return and route to ICT.
  - b. If no TC150 is present, correspond.

## 3.11.3.6.2.12

(12-11-2020)

**Form 8857, Innocent Spouse Relief Request**

- (1) A taxpayer may make a claim for relief from joint and separate tax liability or "relief from liability for community income" in the following four ways:
  - a. **Innocent Spouse Election** - An election made by a person who filed a joint return and later showed that:
    - The understatement of tax on the return was attributable to an erroneous item of the other spouse, of which the electing spouse had no knowledge or reason to know,
    - **AND** considering all the facts and circumstances, it would be unfair to hold the electing spouse liable for the underpayment of tax.
  - b. **Relief from Community Property Liability** - An election made by a person who did not file a return as married filing jointly in a community property state and later showed that:
    - They did not include an item of community income in gross income that was attributable to the other spouse, and did not know or have reason to know of that item of community income.
    - **AND** considering all the facts and circumstances, it would be unfair to hold the taxpayer liable for the understatement of tax.
  - c. **Separate Liability Election** - An election made by a person who filed a joint return and later claimed separate liability from their spouse. The electing spouse must be legally separated, living apart for 12 months or more, or no longer married to the spouse with whom they filed the joint return at the time the claim was filed and must not have actual knowledge of the item(s) giving rise to the deficiency.
  - d. **Equitable Relief** - Request made by a person who filed either a joint return, or a return that was not filed as "married filing jointly" in a community property state, and later showed that considering all the facts and circumstances, it would be inequitable to hold that person liable.
- (2) Taxpayers are instructed to file Form 8857, *Request for Innocent Spouse Relief*, to request relief if they are making the above claims.

- (3) Edit CCC **"3"** when the taxpayer either attaches correspondence to the return and indicates "Innocent Spouse", "Separate Liability Election", "Equitable Relief" or "Joint and Several Liability" or when a Form 8857 is attached to the return.
- (4) Innocent spouse relief requests are processed at Campus Support Operation (CSO) only. When the taxpayer either attaches correspondence to the return that identifies him/her as a claimant or when Form 8857 is attached to the return:
  - a. Detach and date stamp the correspondence/Form 8857 and all supporting documentation.
  - b. Edit Action Trails on both the return and the correspondence/Form 8857.
  - c. Prepare Form 4227, notating "Innocent Spouse Request" and attach it to the detached item.
  - d. Give the request to the work leader.
  - e. Leave the return in the block and continue processing.
- (5) **Send all claims to CSPC daily**, using the following address:  
**Internal Revenue Service**  
**CSO (Campus Support Operation)**  
**Stop #840F**  
**7940 Kentucky Drive**  
**Florence, KY 41042**

3.11.3.6.2.13  
(01-01-2024)  
**International Return**

- (1) International tax returns are identified by the presence of one of the following:
  - An address outside the 50 United States and Washington D.C. (This does not include APO/DPO/FPO addresses).
  - Form 390 (American Samoa), American Samoa Individual Income Tax Return
  - Form 482.0, Individual Income Tax Return/Formulario 482 (Puerto Rico), Planilla de Contribucion Sobre Ingresos de Individuos
  - Form 1040CM (CNMI), CNMI Territorial Individual Income Tax
  - Form 1040 GUAM, Guam Individual Income Tax Return
  - Form W-2 from American Samoa (W-2AS)
  - Form W-2 from CNMI (W-2CM)
  - Form W-2 from Guam (W-2GU)
  - Form W-2 from Virgin Islands (W-2VI)
  - Form 499R-2/W-2PR (Puerto Rican Withholding)
  - Form 1040-NR, U.S. Nonresident Alien Income Tax Return
  - Form 1040-NR-EZ, U.S. Income Tax Returns for Certain Nonresident Aliens With No Dependents (TY19 and prior)
  - Form 1040-PR, Declaración de Impuestos Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico)
  - Form 1040-SS (sp), Declaración de Impuestos Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico)
  - Form 1040-SS, U.S. Self-Employment Tax Return
  - Form 1042-S or letter signed by "Competent Authority", Form SSA-1042S, or Form RRB-1042S or notation of Form 1042-S anywhere on the return
  - Form 2555, Foreign Earned Income or notation of Form 2555 or Housing Deduction anywhere on the return

- Form 2555-EZ, Foreign Earned Income Exclusion (obsolete 2019 and later).
- Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa
- Form 5074, Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)
- Form 8288-A, Statement of withholding under Section 1445 or notation of Form 8288-A anywhere on the return
- Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands or notation of Form 8689 anywhere on the return
- Form 8804, Annual Return for Partnership Withholding Tax Under Section 1446
- Form 8805, Statement of Withholding under Section 1446 or notation of Form 8805 anywhere on the return
- Form 8813, Partnership Withholding Tax Payment
- Form 8833, Treaty-Based Return Position Disclosure
- Form 8854, Initial and Annual Expatriation Information Statement
- Form 8898, Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession
- Dual Status -- Form 1040 and Form 1040-NR filed together for the same tax year, "Dual Status" or "D/S" indicated on the return (taxpayer claims part year residence and part year non - residence). **Always leave Form 1040 and Form 1040-NR or Form 1040-NR-EZ for the same taxpayer together.**
- Nonresident Alien (NRA) -- Primary or both taxpayers are nonresident NRA(s)

**Exception:** Primary taxpayer is an NRA with no Social Security Number (SSN); however, secondary taxpayer has an SSN and W-2 income.

- International Tax Treaty -- taxpayer indicating exemption or exclusion of tax and/or income due to an International Tax Treaty.

**Note:** An **American Indian** treaty return is not considered an international return. If no international condition exists, consider it a domestic return.

- Treaty Trader
- Fulbright Grantee
- Notation of "**Streamlined**" on the return
- Form 14653 (Streamlined Foreign Offshore)
- Form 14654 (Streamlined Domestic Offshore)
- Other Streamlined certification
- IRC 871, 893, 911, 913, 931, 932, 933, 934 or 935 of the Internal Revenue Code (IRC) or Section 6114, is notated anywhere on the return.
- Notation of "Relief for Certain Former Citizens", **Relief, Expat, FAQ 24, FAQ 25**, or something similar is written on the return and/or any attachments.
- Copy of Certificate of Loss of Nationality (CLN) is attached.
- Taxpayer specifically mentions "Relief", "Former Citizen", "Expatriate process", "FAQ 24", "FAQ 25", or something similar in an attached letter.

**Caution:** If none of the international conditions listed above are present, consider it a domestic return and continue processing.

- (2) Do not route returns to AUSPC **unless** one of the forms or conditions at IRM 3.11.3.6.2.13(1) is present or the taxpayer **excludes** income.

**Note:** Foreign income (Usually reported on line 1, Form 1040), **FEC** noted on line 1, Form 1040, or the presence of **Form 1116** alone does not qualify for treatment as an international return. **Do not** forward these returns to AUSPC.

- (3) **Immediately** forward international returns -- in their entirety -- to AUSPC at the following address:

Internal Revenue Service  
Mail Stop 6054 AUSC  
P.O. Box 934  
Austin, TX 78767

For Private Delivery Service (PDS) Mailing:

Internal Revenue Service  
Mail Stop 6054 AUSC  
3651 S IH 35  
Austin, TX 78741

**Exception:** Immediately forward returns that have any of the following characteristics and do not have an LB&I stamp indicating that LB&I has already reviewed it to AUSPC LB&I at the address below:

“Relief for Certain Former Citizens”, “Relief”, “Expat”, “FAQ 24”, “FAQ 25”, or something similar is written on the return and/or any attachments.

Form 8854 is attached.

Copy of Certificate of Loss of Nationality (CLN) is attached.

Taxpayer specifically mentions “Relief”, “Former Citizen”, “Expatriate process”, “FAQ 24”, “FAQ 25”, or something similar in an attached letter.

Form 8898 is attached.

Internal Revenue Service  
Mail Stop 4301 AUSC  
3651 S IH 35  
Austin, TX 78741

For Private Delivery Service (PDS) Mailing:

Internal Revenue Service  
Mail Stop 4301 AUSC  
3651 S IH 35  
Austin, TX 78741

Austin route to MS 4301 AUSC.

- (4) If the return is unnumbered, take the following actions:

- a. **Stop editing.**
- b. Route the entire return to AUSPC.

**Exception:** AUSPC only: Route to Receipt & Control for rebatching.

- (5) If the return is numbered, take the following actions:

## 3.11 Returns and Documents Analysis

- a. Leave the return in the batch and edit Action Code "651". (See Figure 3.11.3-8.)

**Exception:** AUSPC only: Edit Action Code "610".

- b. Stop editing.

### IDENTIFYING AN INTERNATIONAL RETURN: FORM 2555 IS ATTACHED

**DRAFT**

Form **2555**

Department of the Treasury  
Internal Revenue Service

**Foreign Earned Income**

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/Form2555](http://www.irs.gov/Form2555) for instructions and the latest information.

**For Use by U.S. Citizens and Resident Aliens Only**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. 34

Name shown on Form 1040 or 1040-SR  
**Daniel Keelback**

Your social security number  
**000-00-5152**

<b>DRAFT</b>	<b>c</b>	Cancellation of debt	<b>8c</b>	
	<b>d</b>	Foreign earned income exclusion from Form 2555	<b>8d</b>	( 120,000 )
	<b>e</b>	Income from Form 8853	<b>8e</b>	
	<b>f</b>	Income from Form 8889	<b>8f</b>	
	<b>g</b>	Alaska Permanent Fund dividends	<b>8g</b>	
	<b>h</b>	Jury duty pay	<b>8h</b>	
	<b>i</b>	Prizes and awards	<b>8i</b>	
	<b>j</b>	Activity not engaged in for profit income	<b>8j</b>	
	<b>k</b>	Stock options	<b>8k</b>	
	<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	<b>8l</b>	
	<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions)	<b>8m</b>	
	<b>n</b>	Section 951(a) inclusion (see instructions)	<b>8n</b>	
	<b>o</b>	Section 951A(a) inclusion (see instructions)	<b>8o</b>	
	<b>p</b>	Section 461(l) excess business loss adjustment	<b>8p</b>	
	<b>q</b>	Taxable distributions from an ABLE account (see instructions)	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	<b>8s</b>	( )	
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated	<b>8u</b>		
<b>z</b>	Other income. List type and amount:	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z		<b>9</b>	(120,000)
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	(120,000)

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2023

**924**

**DRAFT**

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return**

**2023**

OMB No. 1545-0074

**0022110030819-4**

IF-3 Use Only. Do not write or stamp in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

Your first name and middle initial  
**Daniel**

If joint return, spouse's first name and middle initial \_\_\_\_\_

Last name  
**Keelback**

Last name \_\_\_\_\_

Your social security number  
**000 00 5152**

Spouse's social security number \_\_\_\_\_

	<b>6a</b>	Social security benefits	<b>6a</b>	
	<b>c</b>	If you elect to use the lump-sum election method, check here (see instructions)		
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check box _____	<b>7</b>	
	<b>8</b>	Additional income from Schedule 1	<b>8</b>	(120,000)
	<b>9</b>	Add lines 7 and 8	<b>9</b>	14,995
	<b>10</b>	Adjusted taxable gifts	<b>10</b>	
	<b>11</b>	Subtract line 10 from line 9	<b>11</b>	14,995
	<b>12</b>	Standard deduction	<b>12</b>	13,850
	<b>13</b>	Qualified plan, IRA, or 529 plan deduction from Form 8995 or Form 8995-A	<b>13</b>	
	<b>14</b>	Add lines 12 and 13	<b>14</b>	13,850
	<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	<b>15</b>	1,145

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 15291B Form 1040 (2023)

**651**

Figure 3.11.3-8

3.11.3.6.2.14  
(01-01-2024)

#### Misblocked Return

- (1) A misblocked return is one found in a block of work other than the one in which it belongs.

**Example:** Current Year Form 1040 in a Prior Year Form 1040 batch or an ITIN return in a batch of regular work.

- (2) Remove an unnumbered misblocked return for rebatching. (This also includes when an unnumbered return is found in a numbered batch or a numbered return in an unnumbered batch.)

**Caution:** To ensure accuracy in the rebatching of returns the remittance indicator must be true to that batch. For example, all full-paid returns must be batched together, all part-paid returns, etc. Also, credit card payments returns must be identified as remittance returns and batched as full or part paid returns.

- (3) Numbered returns must not be removed from the block. Instead, take the following actions for all **numbered** returns:

If	Then
Form 1040A or Form 1040EZ is found in a Form 1040 block,	Convert entries to Form 1040 format and continue editing.
If a prior year return is found in a current year block,	Process the return using the prior year instructions in IRM 3.11.3.73.
Form not in the 1040 series is found in a Form 1040 block,	Refer the return to your work leader.

3.11.3.6.2.15  
(12-11-2020)

#### Misfiled Return

- (1) A misfiled return is a Form 1040 series return that meets any of the following criteria:

- Business entity with an EIN
- Business entity missing a TIN
- Individual Master File (IMF) caption with an EIN
- Individual and business names in the caption area with an EIN.

- (2) Route a return with any indication of Limited Liability Corporation (LLC) in the caption or signature areas to Entity for research.

**Note:** If the return has already been cleared through Entity, the phrase “Cleared by Entity” will appear on the return.

- (3) Send a misfiled return back to the taxpayer with box **10** checked on Form 3531.

3.11.3.6.2.16  
(12-11-2020)

#### Reinput Return

- (1) Return the block to Receipt and Control when Form 3893, *Re-Entry Document Control*, is not attached to a block of reinput returns.

- (2) Take the following actions when processing reinput returns:

- a. Delete any unnecessary Action Codes.
- b. Delete any incorrect codes and edit marks.
- c. "X" any purple or blue corrections and re-edit them in red when the marks were made to correct erroneous Code & Edit marks.
- d. Do not delete the original TE number or re-stamp the document with your TE number.
- e. Follow the special editing instructions under "Remarks" on the Form 3893 (See Figure 3.11.3-9.)
- f. Move the Form 3893 to the back of the document, except for the first return, on all blocks with duplicate DLNs.

**Reminder:** Edit a newly issued SSN/ITIN on all attached Form or Schedules when one is required.

**Note:** Some re-entry returns may be rejected e-file returns coming from Accounts Management. These returns are identified by the presence of Mod e-File printouts (TRPRT- valid for prior year only) in lieu of the actual return. The printout will have "TRPRT PRINT DO NOT PROCESS" or "Efile Graphic Print" present. Do **not** correspond for missing signatures on these types of returns.

## EDITING A REINPUT RETURN

<b>924</b>	<b>DRAFT</b>	<b>0022110058605-4</b>	
<b>Form 1040</b>	<b>U.S. Individual Income Tax Return</b>		<b>2023</b>
For the year Jan. 1 Dec. 31, 2023, or other tax year beginning 2023, ending 20		See separate instructions.	
Your first name and middle initial <b>LISA E.</b>	Last name <b>SILVER</b>	Your social security number <b>000-00-9899</b>	(000 00 9899)
If joint return, spouse's first name and middle initial		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>613 GREEN LANE</b>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>SANTA FE</b>		State <b>NM</b>	
Foreign country name		ZIP code <b>87501</b>	
Foreign province/state/county		Foreign postal code	
Filing Status <input checked="" type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH)			

  

<b>Re-Entry Document Control</b>	<b>File Type</b> <input checked="" type="checkbox"/> IMF <input type="checkbox"/> BMF <input type="checkbox"/> Other:	1. Alpha/Numeric block control no. <b>KLV</b>	2. Document locator number <b>00221100586</b>
3. Batch number	4. Document count	5. Credit amount	6. Debit amount
7. Transaction code	8. Transaction date	9. Header MFT code	10. Secondary amount
11. Re-entry source code (check one) <input checked="" type="checkbox"/> <b>R – Reprocessable:</b> Has posted to MF incorrectly; not open on SCCF. Check applicable box in Block 19. <input type="checkbox"/> <b>N – Reinput of Unpostable Document:</b> Has not posted to MF; open on SCCF. Check applicable box in Block 18. Check applicable box in Block 19. <input type="checkbox"/> <b>4 – SC reinput:</b> Has not posted to MF; open on SCCF. Check applicable box in Block 18.			12. DLN year digit <b>4</b> 13. RPS return; payment has posted to same account with matching DLN <input type="checkbox"/>
14. Remarks <b>Reinput to correct SSN</b> <b>000-00-9899</b>		15. Process as: <input type="checkbox"/> Remittance (Enter the amount in Item 5 or 6) <input checked="" type="checkbox"/> Non-Remittance (Items 5, 6, and 10 are normally blank)	16. Serial number <b>05</b>
17. Prepared by <b>A1S2D</b>	Telephone ext. <b>0454</b>	Date <b>041524</b>	18. Reinput document <input type="checkbox"/> SC reject <input type="checkbox"/> Tape deletion <input type="checkbox"/> SCCF review <input type="checkbox"/> Other:
19. Reprocessable document (must be non-remittance) <input checked="" type="checkbox"/> EIN or SSN corrected <input type="checkbox"/> Tax period corrected <input type="checkbox"/> Corrected to original return <input type="checkbox"/> Other:			

Form **3893** (Rev. 1-89)      Catalog Number 22525M      Department of the Treasury—Internal Revenue Service

**Edit a reinput return according to the instructions specified in the Form 3893 remarks box.**

Figure 3.11.3-9

- (3) Use the following instructions when editing a received date from the DLN on either a current or prior year reinput return.

If the reinput return was originally numbered as a	Then
Non-remittance return,	Edit the received date by using the calendar date indicated by the original DLN, minus 10 days.

#  
#  
#

**Note:** Remittance returns are identified by either a DLN or a branded (i.e., underlined) money amount in the balance due area of the return.

#  
#  
#

**Note:** Also see the received date instructions in IRM 3.11.3.8.2 for more information on received date editing.

- (5) Edit Action Code “**640**” when required information is missing. Also attach Form 4227 indicating “Void to Originator” and the reason (e.g., “Missing Schedule A”). **Do not correspond.**

**Exception:** Do not input Action Code “640” or route to originator if prior correspondence has been issued and no reply has been received. Follow normal “no reply” procedures.

- (6) If Box 15 on Form 3893 directs you to process the return as a non-remit:
- Delete all green or blue marks underlining money amounts.
  - Delete all green or blue written money amounts.

3.11.3.6.2.17  
(01-01-2024)

#### Returns Secured by Collection

- (1) A TC59X–XX or notation of Integrated Collection System (“ICS”) is entered by Collection in the upper-left margin of Form 1040, on secured returns.

**Exception:** TC59X-18 is **not** an indication of a secured return.

- Do not research for TC150 on Secured Returns
- Do not correspond or research for Forms W-2 on secured returns.

**Note:** This includes support for EIC when wages are present or excess Social Security Tax (SST) is present.

- Do not correspond for missing signature if **Process as Original** is present on the return.
- Do not refer unprocessable returns secured by Collection to the Collection unit, including those returns with CP 515 or CP 518 attached with notation of “For Signature Purposes” present.

- (6) Refer to the Examination case information in IRM 3.11.3.6.1.5 for instructions on returns secured by Examination.
- (7) Route a secured return with missing or invalid signature back to the originating Collection function unless "Process as Original" or "PAO" is present on the return.

3.11.3.6.2.18  
(01-01-2024)  
**Short Period Return**

- (1) Taxpayers can file a return for fewer than 12 months **only** under one of the following conditions:
  - a. An application or authority to file a short period return has been approved by the IRS (Form 1128).
  - b. The return is filed under Treas. Reg. Section 1.443-1.
  - c. The return is filed under Section 1398 (Bankruptcy) Election or Second Short Year after Section 1398 Election.
  - d. The taxpayer died during the current processing year and is filing to date of death. (See the decedent return editing instructions in IRM 3.11.3.10.)
  - e. The return is the final return for the taxpayer.
- (2) **Correspond** for an explanation of the taxpayer's authority to file a short period return when none of the conditions in (1) above apply.
  - a. Complete Form 3531/6001, using fill-in **4**, per Exhibit 3.11.3-18.
  - b. Edit Action Code "**211**" when using Form 6001.
- (3) Short Period returns require the following additional editing:
  - a. Edit CCC "**Y**" and an Action Trail.
  - b. Edit the ending date of the tax period, using "YYMM" format.
  - c. Edit the received date when one is not already present.
- (4) Determine the number of quarters covered by the short period return when Schedule SE is attached. The self-employment (SE) Quarters Covered Code is edited on Schedule SE based on the number of quarters reported on the short period return. Use the following information to determine the number of quarters covered:
  - a. A fraction of a quarter counts as a full quarter.
  - b. The quarters begin in January, April, July, and October.
- (5) Edit the SE Quarters Covered Code in the margin to the right of line 4c of Schedule SE. Code the SE quarters covered as follows:
  - Code "**1**" for one quarter.
  - Code "**2**" for two quarters.
  - Code "**3**" for three quarters.

**Note:** Do not code for four quarters.

3.11.3.6.2.19  
(12-11-2020)  
**Substitute for Return (SFR)**

- (1) An SFR return is prepared by Examination, Collection, or the Automated SFR (ASFR) function.
- (2) **Do not** correspond with the taxpayer for missing information - including signature - on an SFR return. Instead, prepare Form 4227 to route the SFR return to the originating function when any of the following information is missing:

- Filing status
  - Name(s)
  - TIN(s)
- (3) Edit RPC “L” and CCC “B” when there are no significant T-line entries on lines 1a through 38.
  - (4) Take the following actions when an SFR return has the words “Possessor of Certain Cash” written on it:
    - a. Edit the tax period if other than 2312.
    - b. Process the return with a temporary TIN and route the return to Entity using Form 4227 for the assignment of the TIN.
    - c. Edit “Possessor of Certain Cash” as the AIL.
  - (5) Edit an SFR return that has either “IRP” or “RTF” written on it as follows:
    - a. Edit the tax period if other than 2312.
    - b. Edit today’s date as the received date.
    - c. Edit CCC “3” and CCC “B”.
  - (6) **Do not** refer SFR returns without significant entries for statute clearing. Instead, edit RPC “L”, CCC “B” and RPC “K”.

## 3.11.3.6.2.19.1

(01-24-2023)

**Automated Substitute  
for Return (ASFR)**

- (1) Route ASFR returns to the Collections unit referenced in the attached Letter 2566, Letter 3219, or pink Form 3531, if present. If ASFR is notated at the top of the return or an ASFR date stamp is present as the only indication, route the return to Austin or Fresno at the addresses shown below.
  - AUSPC, 3651 South IH 35, Stop 5501, Austin, TX 78741
  - Fresno Campus Support, Stop 81105, 3211 S. Northpointe Dr., Fresno, CA 93725

**Note:** AUSPC route to Collection unless Collections has cleared the return. If **Process as Original** or **Process as Original Faxed Return** and **59X-09X** notated on return, fully code and process the return.

- (2) **Do not correspond.** Do not send the return back to the taxpayer.

**Reminder:** Route to Statute for clearance prior to processing if required.

## 3.11.3.6.2.20

(12-11-2020)

**52-53 Week Return**

- (1) This is the only type of return that may have a tax period ending prior to the last day of a month.
- (2) Tax periods reported under the 52-53 week rule may end no more than 6 days before, and no more than three days after, the end of a month. In the edit format, use the numeric designation of the month, the last day of which is closest to the actual ending date.

**Note:** When editing, use the last day of the month which is closest to the ending date. If the tax year ends within the first three days of the month, use the previous month in the tax period. If the tax year ends within six days of the end of the month, use that month in the tax period.

**Example:** If the ending date is September 3, 2023, use the numeric designation for August (2308). If the ending date is October 28, 2023, use the numeric designation for October (2310).

- (3) If the tax period is missing, illegible, invalid, or is longer than one year, assume the tax period to be the current calendar year if it makes the form timely.

3.11.3.6.2.21  
(01-01-2016)  
**Blind Trust Returns**

- (1) Taxpayers who are presidential appointees are permitted to file their individual tax returns through a trustee of a blind trust.
- (2) If there is any indication on the return or an attachment, a General Power of Attorney, or Form 2848 attached that indicates "Blind Trust", see IRM 3.28.3.6.
- (3) The POA, Form 2848 must be processed to the CAF to reflect the Blind Trust Indicator on Master File to ensure that no correspondence is generated to the taxpayer.

3.11.3.7  
(01-01-2016)  
**Tax Period**

- (1) These instructions for tax period editing include:
  - General instructions
  - Current calendar year returns
  - Fiscal year returns
  - Prior year returns
  - Early filed returns

3.11.3.7.1  
(12-11-2020)  
**Tax Period, General Instructions**

- (1) The tax period is indicated at the top of the form above the name area and/or the TIN blocks.
- (2) Consider all returns to be **current calendar year** (i.e., 2312) returns, unless otherwise indicated.
- (3) Edit tax periods **other than the current calendar year** to the right of the pre-printed tax year in "YYMM" format (e.g., "2403"). (See Figure 3.11.3-10.)
- (4) Current year returns are defined as a Form 1040 and the tax period can't end earlier than 2312 (December 2023) or later than current year and month.

### EDITING THE TAX PERIOD: FISCAL YEAR RETURN

924	<b>DRAFT</b>		Tax Year: April 1, 2023 – Mar 31, 2024	
	Form <b>1040</b>	Department of the Treasury Internal Revenue Service	<b>2023</b>	<b>2403</b>
<b>U.S. Individual Income Tax Return</b>		OMB No. 1545-0074	RS Use Only – Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning		, 2023, ending	, 20	See separate instructions.
Your first name and middle initial		Last name		Your social security number
Richard R		Clover		000 00 3171
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.		Presidential Election Campaign

Figure 3.11.3-10

3.11.3.7.2  
(11-12-2021)  
**Current Calendar Year  
Return**

- (1) Process the return as a current calendar year return when the tax form is for a prior year, but the Form(s) W-2 is for the current calendar year. Pull for work leader or follow local procedures.
- (2) The **work leader** will:
  - Convert to a current year by dummying a current year Form 1040
  - Include any Schedules 1 - 3 as necessary.
- (3) When the taxpayer attaches prior year forms or schedules to a current year return, re-number T-lines to match the current year form or schedule.
- (4) Number T-lines with entries when line numbers are missing or illegible.

3.11.3.7.3  
(01-01-2016)  
**Fiscal Year Return**

- (1) A fiscal year is twelve full months ending on the last day of any month other than December.
  - a. Edit the tax period in YYMM format. See Figure 3.11.3-10.
  - b. Edit the received date when one is not already present.
- (2) Edit Action Code “**355**” when the ending date of the tax period is after the current date **except for decedent** returns.

**Note:** See IRM 3.11.3.10.6 for information on short-period decedent returns.

3.11.3.7.4  
(12-11-2020)  
**Prior Year Return**

- (1) A prior year tax return is a Form 1040 series return filed for a tax year prior to the current processing year.
- (2) Refer to IRM 3.11.3.73 for prior year editing instructions.
- (3) Refer to IRM 3.11.3.73.2 for the statute of limitations instructions on prior year returns.
- (4) Process the return as a prior year return when the tax form is for the current year, but the Form(s) W-2 is for a prior year. Pull for work leader unless trained.
- (5) The work leader will:
  - Convert to a prior year Form 1040.
  - Refer to the line-by-line instructions for prior year editing in IRM 3.11.3.73 for more information.

3.11.3.7.5  
(11-17-2017)  
**Early Filed Return**

- (1) If a return reflects a future tax year, take the following actions:
  - Edit the caption.
  - Edit tax period in YYMM format.
  - Edit the Received Date when one is not present.
  - Edit Action Code “**480**”.

3.11.3.8  
(12-11-2020)  
**Received Dates**

- (1) The received date is the date that a return was received by the IRS.

- (2) Information and instructions about received dates included in this subsection of the manual include:

- General instructions
- Timely received dates
- Determining the received date

#

- Late-filed returns
- Extensions
- Reasonable cause criteria

3.11.3.8.1  
(01-03-2023)

**Received Dates, General Instructions**

- (1) A received date is **always** required when the return is:

- Amended
- Fiscal year, prior year, or short year
- Early-filed for a decedent (filed before the close of the current year)
- Processed on June 3, 2024, or later, or the Julian date in the DLN is 155 or later

#

**Exception:** Full Paid returns never require a received date.

#

received date see IRM 3.11.3.8.2. Do not edit a received date if return is determined to be timely.

**Exception:** See Late Filed Returns, IRM 3.11.3.8.5(3) for further information.

- (2) Edit the received date on the front of the return in the empty space to the right of "Dependents (see instructions)"

**Note:** For prior year returns refer to Job Aid 2431-010 for editing location.

- (3) Edit the received date in "MMDDYY" format when it is required and not already present. MMDDYY format is Month Month Day Day Year Year. For example, April 23, 2024, when edited in MMDDYY format is "042324".
- (4) Perfect the received date when it is required and not **legible** or is **incomplete**. When perfecting, edit in the MMDDYY format.
- (5) If a received date is present in or above the caption area, delete and edit the same received date as instructed in (2) above. If page 1 of the return does not have a received date, search the return and attachments for a received date and edit that date as instructed above.
- (6) Circle the received date when it is present on a return that does not need one. (See Figure 3.11.3-11.)
- (7) Circle a received date that has been **X**-ed or deleted in another manner.
- (8) Circle all but the earliest valid received dates (including Statute or other valid IRS organization's received dates) when there are multiple received dates present and a received date is required. (See IRM 3.11.3.8.2.1(2).) **Taxpayer Advocate Service (TAS)** received dates are **not valid** received dates. If multiple received dates are identical and in the correct location on the return, circle all but one received date.

**Exception:** When the return has been mailed back for missing signature(s) and multiple received dates are present, see IRM 3.11.3.8.2(3).

- (9) If a return has been faxed to another area of the service and then sent to Code & Edit for processing, do **not** edit the Enterprise Electronic Fax (EEFax) date as the IRS Received Date. Edit the received date following normal procedures.

**Caution:** The EEFax Date **cannot** legally be used as the IRS Received Date.

### DELETING AN UNNECESSARY RECEIVED DATE

Figure 3.11.3-11 shows a sample of a tax return form (Form 1040) with a 'DRAFT' stamp and a 'RECEIVED' stamp. The 'RECEIVED' stamp is dated 04062024 and is from the IRS-AUSC. The form shows line 9 with a total income of 105,984.00 and line 15 with a taxable income of 78,284.00. The 'DRAFT' stamp is on the left side of the form.

Figure 3.11.3-11

#### 3.11.3.8.2 (01-01-2024) Determining the Received Dates

- (1) Determine the received date in the following priority when it is required and there is no valid date stamp or handwritten received date:

- Latest postmark on the envelope, the postmark date stamped or handwritten on the return or latest date from a private delivery service mark. (See Figure 3.11.3-12)

**Note:** When the envelope certified mail receipt is not attached, use the postmark date stamped or handwritten on the return to determine the received date.

- Service Center Automated Mail Processing System (SCAMPS) digital dates.
- Latest date by the taxpayer's signature(s). (See Figure 3.11.3-12)

**Exception:** Use the signature date on prior year returns only when it is signed this year. Do not use the signature date to determine the received date for replies to correspondence.

- Julian date minus 10 days in the DLN.
- Today's date minus 10 days.

**Exception:** See the instructions in IRM 3.11.3.6.2.16 when determining the received date for a reinput return.

- (2) If the stamped received date is three months or more prior to the current date, search the return for an indication the received date is incorrect (e.g., a postmark date or signature date after the received date). If the received date is determined to be incorrect, circle it and edit a new received date following the instructions at IRM 3.11.3.8.2(1).

(3) **Always** review each return for the words, “**Returned for Signature**” or similar statement and a date present in the lower left corner of the return. These are returns that were originally received missing a signature and were mailed back to the taxpayer. If a date and the notation “Returned for Signature” or similar statement is present, refer to the following instructions for editing the received date:

- a. If the return is **Balance Due** and a received date is present showing a date **within 30 days** after the date present in the lower left corner, use the date sent back for signature as the received date. Use the most recent mail-back date when multiple dates are present. Circle out any other received date(s) that may be present. (See Figure 3.11.3-13.)

**Note:** If the return for signature date is missing and it can be determined that the response was received within 30 days, edit the earliest received date when more than one is present. If only one received date is present, delete that date and edit 041524.

- b. If the return is **Balance Due** and a received date is present showing a date **more than 30 days** after the date present in the lower left corner, honor the latest received date. Circle out any other received date(s) that may be present.
- c. If the return is a **Refund, Credit Elect or Zero balance** return, honor the latest received date. Circle out any other received date(s) that may be present.

**Exception:** For **Statute Returns only**: if a received date is present showing a date within 30 days after the return for signature date, circle out the latest received date and edit the earlier received date.

#

## EDITING A RECEIVED DATE

## a. FROM THE POSTMARK DATE

**Don Orange**  
1817 E. Prune Avenue  
Houston, TX 77013

**HOUSTON, TX**  
APR 27 2024  
77013

**HOUSTON, TX**  
APR 15 2024  
77013

**924 DRAFT**  
**1040 U.S. Individual Income Tax Return** 2023 OMB No. 1545-0047 PS Use Only—Do not write or staple in this space

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning 2023, ending 2023

Your first name and middle initial: **Don** Last name: **Orange** See separate instructions. Your social security number: **000 00 1213**

If joint return, spouse's first name and middle initial: Last name: Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **1817 E. Prune Ave.** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State: **TX** ZIP code: **77013** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name: Foreign province/state/county: Foreign postal code: **You** ☐ **Spouse**

**Filing Status** ☒ **Single** ☐ **Married filing jointly** (even if only one had income) ☐ **Head of household (HOH)**

Check only one box. ☐ **Married filing separately (MFS)** ☐ **Qualifying surviving spouse (QSS)**

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services), or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) **Yes** ☐ **No**

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions): (1) First name: **042724** (2) Social security number: (3) Relationship to you: (4) Check the box if qualifies for (see instructions): ☐ Child tax credit ☐ Credit for other dependents

## b. FROM THE SIGNATURE LINE: NO POSTMARK DATE AVAILABLE

**924 DRAFT**  
**1040 U.S. Individual Income Tax Return** 2023 OMB No. 1545-0047 PS Use Only—Do not write or staple in this space

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning 2023, ending 2023

Your first name and middle initial: **Curt** Last name: **Falcon** See separate instructions. Your social security number: **000 00 9217**

If joint return, spouse's first name and middle initial: Last name: Spouse's social security number:

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **87 Pelican Drive** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State: **WY** ZIP code: **82001** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name: Foreign province/state/county: Foreign postal code: **You** ☐ **Spouse**

**Filing Status** ☒ **Single** ☐ **Married filing jointly** (even if only one had income) ☐ **Head of household (HOH)**

Check only one box. ☐ **Married filing separately (MFS)** ☐ **Qualifying surviving spouse (QSS)**

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services), or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) **Yes** ☐ **No**

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions): (1) First name: **042924** (2) Social security number: (3) Relationship to you: (4) Check the box if qualifies for (see instructions): ☐ Child tax credit ☐ Credit for other dependents

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: **Curt Falcon** Date: **4/29/24** Your occupation: If the IRS sent you an Identity Protection PIN, enter it here (see instructions):

Joint return? See instructions. Keep a copy for your records. Spouse's signature. If a joint return, both must sign. Date: Spouse's occupation: If the IRS sent your spouse an Identity Protection PIN, enter it here (see instructions):

Figure 3.11.3-12

## EDITING THE RECEIVED DATE ON SIGNATURE CORRESPONDENCE REPLIES

**429** **924** **DRAFT**  
**1040** U.S. Individual Income Tax Return **2023** OMB No. 1545-0047 IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024. See separate instructions.

Your first name and middle initial: **Alex** Last name: **Beagle** Your social security number: **000 00 2643**  
 If joint return, spouse's first name and middle initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.: \_\_\_\_\_  
**693 South Boxer Blvd**  
 City, town, or post office. If you have a foreign address, also complete spaces below. State: **GA** ZIP code: **30304**  
**Atlanta** Foreign country name: \_\_\_\_\_ Foreign province/state/county: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status** ☒ Single ☐ Head of household (HOH)  
☐ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)  
☐ Married filing separately (MFS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions): **051524** (2) Social security number: \_\_\_\_\_ (3) Relationship to you: \_\_\_\_\_ (4) Check the box if qualifies for (see instructions):  
 If more than four dependents, see instructions and check here ☐ Child tax credit ☐ Credit for other dependents ☐

**Income** 1a Total amount from Form(s) W-2, box 1 (see instructions): **123,486.00**  
 Attach Form(s) W-2 here. Also attach Forms 1099-R if tax was withheld. If you did not attach Form W-2, see instructions.  
 b Household employee wages not reported on Form(s) W-2: \_\_\_\_\_  
 c Tip income not reported on line 1a: \_\_\_\_\_  
 d Medicaid wages/paid sick leave not reported on Form(s) W-2 (see instructions): \_\_\_\_\_  
 e Taxable dependent care benefits from Form 244, line 26: \_\_\_\_\_  
 f Employer-provided adoption benefits from Form 8839, line 23: \_\_\_\_\_  
 g Wages from Form(s) 1042-S: \_\_\_\_\_  
 h Other earned income (see instructions): \_\_\_\_\_  
 i Nontaxable combat pay election (see instructions): \_\_\_\_\_  
 z Add lines 1a through 1h: **123,486.00**  
 Attach Sch. B 2a Tax-exempt interest: \_\_\_\_\_ b Taxable interest: \_\_\_\_\_

**Amount You Owe** 36 Amount of line 34 you want applied to your 2024 estimated tax: \_\_\_\_\_ 37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to [www.irs.gov/payments](http://www.irs.gov/payments) or see instructions: **1547.00**  
 38 Estimated tax penalty (see instructions): \_\_\_\_\_

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☐ No  
 Designee's name: \_\_\_\_\_ Phone no.: \_\_\_\_\_ Personal identification number (PIN): \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.  
 Your signature: **Alex Beagle** Date: \_\_\_\_\_ Your occupation: \_\_\_\_\_ If the IRS sent you an Identity Protection PIN, enter it here (see inst.): \_\_\_\_\_  
 Joint return? See instructions. If a joint return, both must sign. Spouse's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Spouse's occupation: \_\_\_\_\_ If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.): \_\_\_\_\_

**Last received date is within 30 days of latest correspondence date on balance due return. Edit latest date sent back for signature as received date.**

Figure 3.11.3-13

3.11.3.8.2.1  
(11-01-2022)

## Types of Received Dates

(1) Accept these three types of received dates:

- IRS campus date stamp or handwritten date with the word "received" - to include Accounts Management, ACSS, Collections, or other valid IRS organizations

**Note:** A received date edited or stamped by the Taxpayer Advocate Service (TAS) is **not** a valid IRS received date.

- IRS area/territory office date stamp with the word **received**.

**Note:** The city and functional area within the site (CSCO, Exam, ICT, CII, AM, for instance) should appear in the date stamp.

- Valid handwritten or typed received date

**Note:** A handwritten or typed received date edited in the empty space to the right of **Dependents (see instructions)** on TY18 and later returns or on TY17 and prior returns in the line 6d area of Form 1040 or Form 1040A (line 6 of Form 1040EZ) by an IRS employee in Submission Processing or RIVO is valid. A clear indication that a handwritten or typed received date has been edited by RIVO will be the presence of SPC “B”, “M” and/or “RIVO” noted or stamped in the upper left margin. Generally, the RIVO-edited received date will be earlier than the original, stamped received date.

- (2) Accept a received date on an IRS Received Date Label (Form 14471) above the caption.

**Note:** Delete and edit the same received date as instructed in IRM 3.11.3.8.1.

- (3) When there is no valid date stamp and the handwritten or typed received date is not valid, determine the received date using the instructions in IRM 3.11.3.8.2.

3.11.3.8.2.2  
(01-01-2016)  
**Post Office Marks**

- (1) Accept all valid post office marks whether United States Postal Service (USPS), foreign country postmarks, or USPS private meter marks.
- (2) Valid Post Office marks are:
- Postage Validation Imprinter (PVI) labels displaying the USPS eagle
  - Killer bar strips or other cancellation marks with a date, city, and state
  - USPS Metered postmarks
  - Private Metered Marks (identified by the absence of “USPS” in the postmark)
- (3) Use the following chart to determine the correct editing when only a private meter postmark is present.

If the document is	Then

#  
#  
#  
  
#  
#  
#

3.11.3.8.2.3  
(11-17-2017)

**Private Delivery Service  
(PDS) Marks**

- (1) A private delivery service (PDS) is a business which delivers mail or packages within an agreed upon schedule (e.g., overnight or same day delivery). The “timely mailing treated as timely filing” rule now applies to some PDSs. When the rule applies to a PDS, it is referred to as a “**designated**” PDS.
- (2) **Do not** use marks from a non-designated PDS to determine whether a return is timely filed. The “timely mailing treated as timely filing” rule applies only to the USPS and to designated PDSs.
- (3) Accept all designated PDS marks. The only designated delivery services are listed below:
  - a. United Parcel Service (UPS)
    - UPS Next Day Air Early A.M.
    - UPS Next Day Air
    - UPS Next Day Air Saver
    - UPS Second Day Air
    - UPS Second Day Air A.M.
    - UPS Worldwide Express
    - UPS Worldwide Express Plus
  - b. Federal Express (FedEx)
    - Fed Ex First Overnight
    - Fed Ex Priority Overnight
    - Fed Ex Standard Overnight
    - Fed Ex Two Day
    - Fed Ex International Next Flight Out
    - Fed Ex International Priority
    - Fed Ex International First
    - Fed Ex International Economy

**Note:** Do not use “FedEx Powership 3” labels for determining the mail date. (See Figure 3.11.3-14.)

  - c. DHL Express  
DHL Express  
DHL Express Worldwide  
DHL Express Envelope  
DHL Import Express  
DHL Import Express Worldwide
- (4) Use the instructions in IRM 3.11.3.8.2 for determining the date a return was received whether the mail marks are from a designated or non-designated PDS.

## IDENTIFYING ELEMENTS ON A FEDEX LABEL

FROM: Curt Falcon (405)555-6346  
1111 Bunting Ave  
Oklahoma City, OK 73125

TO: Internal Revenue Service  
3651 S. Swan  
Dallas, TX 75260

CAD # 0000000  
SHIP DATE: 10MAR24  
WEIGHT: 1 LBS

DELIVERY ADDRESS (FedEx-EDR)  
TRK # 4700 0676 2253

PRIORITY OVERNIGHT

DFW

MON  
A1  
Deliver by:  
11MAR24

75260-TX-US

**XC DAL**

**POSTMARK DATE**

**TYPE OF LABEL**

- Often blank,
- If "Powership 3" appears here, do not use label to determine the received date.

Figure 3.11.3-14

3.11.3.8.3  
(01-01-2024)**Timely Filed Returns**

- (1) For 2024, a current-year return is a return filed for tax year 2023. A current calendar-year return (2312) is timely filed when it is mailed on or before the due date of April 15, 2024.

**Note:** Residents of Maine and Massachusetts will timely file a return if it's mailed (or postmarked) by April 17, 2024. Patriots day holiday is April 15, 2024 for Maine and Massachusetts and the DC Emancipation Day holiday is April 16, 2024.

- (2) Any return - other than a current calendar-year timely-filed return - **always requires a received date.**
- (3) Generally, a current calendar-year (2312) return received on or before April 15, 2024, does **not** require a received date.
- (4) For current calendar-year (2312) other than full-paid return, received on or before April 15, 2024:

If the document is	Then
Unnumbered and being processed <b>before June 3, 2024,</b>	Circle the received date when present. <b>Exception:</b> NEVER circle a received date that has been edited in green ink.
Numbered with a DLN <b>Julian date of 154 or earlier,</b>	Circle the received date when present. <b>Exception:</b> NEVER circle a received date that has been edited in green ink.
Unnumbered and being processed <b>on June 3, 2024, or later,</b>	Edit " <b>041524</b> " as the received date if one is not present.
Numbered with a DLN <b>Julian date of 155 or later,</b>	Edit " <b>041524</b> " as the received date if one is not present.

3.11.3.8.4  
(12-11-2020)

- (1) By law, a timely-mailed return is a timely-filed return. This applies to both USPS and **designated** PDS mail.

#  
#  
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#

	Then	# # #
	Circle the received date. <b>Exception:</b> <b>Never</b> circle a received date that has been edited in green ink.	# #
	Circle the received date. <b>Exception:</b> <b>Never</b> circle a received date that has been edited in green ink.	# #
	Circle the received date. Edit a received date of “041524”. <b>Exception:</b> <b>Never</b> circle a received date that has been edited in green ink.	# # #
	Circle the received date. Edit a received date of “041524”. <b>Exception:</b> <b>Never</b> circle a received date that has been edited in green ink.	# #

**Exception:** If penalties or interest are indicated by Examination or Collection and the return is part- or full-paid, then edit a received date of “041524” and prepare Form 3471. See IRM 3.11.3.3.4.1 for more information and instructions. Use the instructions in IRM 3.11.3.14.3.5 when penalty and interest amounts are **entered by the taxpayer**.

3.11.3.8.5  
(04-27-2023)  
**Late Filed Returns**

- (1) A return is delinquent when it is filed after the due date without an approved extension.

#  
#  
  
#  
#  
  
#  
#

the postmark date stamped or handwritten on the return and:


[illegible]


#####

3.11.3.8.6  
(01-01-2024)  
**Extensions**

- (1) Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, may be filed to extend the due date for filing an individual tax return until October 15, 2024.
- (2) Extension forms are not required to be attached to the return when filed.
- (3) Take one of the following actions when an **original** Form 4868 is attached to a return:

If the Form 4868 is	Then
<b>Not</b> for the Form 1040 to which it is attached (e.g., another tax period, another taxpayer),	Detach the form and route it to Receipt and Control.
For the Form 1040 to which it is attached,	Leave the form attached to the return.

- (4) Edit CCC “R” on returns received after April 15th when Form 4868 or Form 6401 is attached and an ITIN or IRSN is present in the primary Social Security Number (SSN) field. Both Individual Tax Identification Numbers (ITINs) and Internal Revenue Service Numbers (IRSNs) begin with the digit “9”.

**Note:** Delete CCC “N” if it has been edited. CCC “N” is only valid on returns as outlined at IRM 3.11.3.8.7(3).

and the postmark date or designated PDS mark date is on or before October 15, 2024, edit the postmark date as the received date.

**Exception:** Edit a timely received date on the return when the taxpayer explains the return is late due to the **rejection of a timely-filed electronic return. Postmark date must be within 10 calendar days of notification from the Service that the electronic portion of the return has been rejected or cannot be accepted for processing. (Publication 1345).**

**Note:** Use the instructions in IRM 3.11.3.3.4.1 to prepare Form 3471 when returns are received from Examination or Collection with penalty and interest amounts entered. These amounts will usually be present on Form 4364, *Delinquency Computations*. Use the instructions in IRM 3.11.3.14.3.5 when penalty and interest amounts are **entered by the taxpayer**.

3.11.3.8.7  
(01-01-2017)  
**Reasonable Cause**

- (1) Taxpayers are liable for delinquency penalties and interest on the unpaid taxes on returns received after the due date. However, penalties for late filing, or late payment, may be excused when the taxpayer has a reasonable cause for the delay. See Exhibit 3.11.3-9 for examples of reasonable cause.

**Note:** Reasonable cause does not excuse penalties for failure to make estimated (ES) tax payments properly **unless** the taxpayer retired after reaching age 62 or became disabled during the tax year or the prior tax year. (See Exhibit 3.11.3-9.)

(2) Failure to make estimated (ES) tax payments generally **cannot** be waived due to reasonable cause. See IRM 3.11.3.14.3.5 for waivers of the estimated tax penalty.

(3) Edit CCC “N” on a return that qualifies the taxpayer for a special extension

#

(on the return or an attachment) of any of the following:

- The taxpayer lives outside the U.S. and Puerto Rico and main place of work is outside the U.S. and Puerto Rico
- The taxpayer is on military or naval duty outside of the U.S. and Puerto Rico
- An APO/FPO/DPO address

#

#

#

#

#

(4) When the taxpayer’s reasonable cause statement is not acceptable:

- a. Edit CCC “7”.
- b. **Route for correspondence.** Letter 854C (Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained), must be issued.

**Note:** See the correspondence instructions in IRM 3.11.3.5.

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If the reasonable cause is for	Then
Late filing,	Edit CCC “R”, unless CCC “N” has been edited.
Late payment <b>or</b> a “Section 6020(b)” notation is present,	Edit CCC “M”.

3.11.3.9  
(01-01-2016)

#### Taxpayer Identification

(1) Instructions and information in this subsection of the manual include:

- General caption information
- Caption editing
- Taxpayer identification number
- Name and additional information lines
- Mailing address

3.11.3.9.1  
(01-01-2016)  
**Caption, General  
Information**

- (1) Some instructions for caption editing refer to “name control”. The first four characters of the **primary** taxpayer’s last name is the name control. Refer to Document 7071 if name control editing is required.
- (2) Caption information can be printed, typed, or handwritten directly on the return. (See Figure 3.11.3-15.)
- (3) References to the Taxpayer Identification Number (TIN) include Social Security Numbers (SSN), Individual Taxpayer Identification Numbers (ITIN), Internal Revenue Service Numbers (IRSN), and Adoption Taxpayer Identification Numbers (ATIN).

**Note:** An ITIN is a unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return, or are listed as a spouse or a dependent but do not have and cannot obtain a valid SSN. Taxpayers obtain an ITIN by filing Form W-7.

**Note:** An IRSN is a temporary number assigned to taxpayers for processing purposes only. They are not valid for subsequent years.

- (4) Required caption information includes:
  - Primary taxpayer identification number (P-TIN)
  - Secondary taxpayer identification number (S-TIN)
  - Name
  - Additional information line, when required
  - Mailing address
  - City and State
  - ZIP Code

## IDENTIFYING CAPTION ELEMENTS

<b>DRAFT</b>	1 Your first name and middle initial <i>John Q. &amp; Mary T.</i>	Last name <i>Heron</i>	7 Your social security number <i>000 00 6243</i>
	2 If joint return, spouse's first name and middle initial <i>David E. Bass</i>	Last name	8 Spouse's social security number <i>000 00 5432</i>
	3 Home address (number and street). If you have a P.O. box, see instructions. <i>310 Fir Ave.</i>		Apt. no.
	4 City, town, or post office. If you have a foreign address, also complete spaces below. <i>Columbia</i>	5 State <i>SC</i>	6 ZIP code <i>29201</i>
	9 Foreign country name	10 Foreign province/state/county	11 Foreign postal code

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

<b>DRAFT</b>	1 Your first name and middle initial <i>John Q.</i>	Last name <i>Heron</i>	7 Your social security number <i>000 00 6243</i>
	2 If joint return, spouse's first name and middle initial <i>Mary T.</i>	Last name <i>Quail</i>	8 Spouse's social security number <i>000 00 5432</i>
	3 Home address (number and street). If you have a P.O. box, see instructions. <i>PO Box 547</i>		Apt. no.
	4 City, town, or post office. If you have a foreign address, also complete spaces below. <i>Columbia</i>	5 State <i>SC</i>	6 ZIP code <i>29201</i>
	9 Foreign country name	10 Foreign province/state/county	11 Foreign postal code

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

① **Name Line**② **Additional Information Line**③ **Mailing Address Line**④ **City**⑤ **State**⑥ **ZIP Code**⑦ **Primary Taxpayer Identification Number (P-TIN)**⑧ **Secondary Taxpayer Identification Number (S-TIN)**⑨ **Foreign Country Name\***⑩ **Foreign Province/State/County\***⑪ **Foreign Postal Code\*****\*If present, may be an indication of an international return.**

Figure 3.11.3-15

3.11.3.9.2  
(01-01-2023)  
Caption Editing

- (1) Ensure the S-TIN and name is present in the caption on **Married Filing Jointly (MFJ) FS 2** returns. Also ensure that **Married Filing Separately (MFS) FS 3** and **FS 6** returns have the S-TIN included in the caption. For definition of Filing Status Codes (FS 2, FS 3, etc.) see IRM 3.11.3.12.1(2).

**Note:** Edit the S-TIN from attachments when missing.

**Exception:** For FS 2 returns **only**, if the secondary taxpayer's name is missing or illegible and the primary taxpayer's name is present and it can be clearly determined from the signature lines or attachments that the last names are the same, accept the primary taxpayer's name for both taxpayers.

- (2) Edit to the caption area any change or addition to caption information made by the taxpayer on an attachment or on the return outside of the caption area. (See Figure 3.11.3-16.)

**Exception:** See IRM 3.11.3.9.2.3 for instructions for perfecting a mailing address.

## EDITING THE CAPTION FROM AN ATTACHMENT

**924** **DRAFT**  
**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS: Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 202\_\_\_\_. See separate instructions.

Your first name and middle initial  
**Tommy P.** Last name  
**Springer** Your social security number  
**000 00 5431**

If joint return, spouse's first name and middle initial  
**Stella R.** Last name  
**Springer** Spouse's social security number  
**000 00 9436**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
**806 (808) S. Hound Dr. ST** Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP+4 code  
**Portland ME 04101**

Foreign country name Foreign province/state/county Foreign postal code

**Filing Status** ☐ Single  
☒ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the MFS box, enter the name of your spouse.

**My correct address is  
 806 S. Hound St  
 Portland, ME 04101**

Figure 3.11.3-16

- (3) Search the return and attachments for any missing caption information and perfect the caption if all missing information is found. See IRM 3.11.3.9.2.3 for instructions on perfecting a mailing address.
- (4) Take the following actions if any required caption information is missing and cannot be perfected, (see Figure 3.11.3-17):
  - a. Edit (or underline, if present) the name control in the caption area.  
**Exception:** Do **not** underline the name control when only the TIN is missing from the caption.
  - Exception:** Do **not** underline name control when correspondence is necessary. Perfect caption information from envelope or through research.
  - b. Edit the P-TIN (if not present) in the caption area.

## EDITING THE CAPTION: ADDRESS IS MISSING

## a. INCOMPLETE CAPTION

Catherine Mercury  
308 N Star St.  
Newark, NJ 07102

NEWARK, NJ  
APR 15 2024  
07102

**924** **DRAFT**

**1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 B3 Use Only—Do not write or stamp in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and middle initial  
**Catherine**

Last name  
**Mercury**

Your social security number  
**000 00 5635**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_

Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Filing Status ☒ Single ☐ Head of household (HOH) ☐ You ☐ Spouse

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want S3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

## b. BLANK CAPTION

**924** **DRAFT**

**1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 B3 Use Only—Do not write or stamp in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and middle initial \_\_\_\_\_ Last name **MERC**

Your social security number **000 00 5635**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_

Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Filing Status ☒ Single ☐ Head of household (HOH) ☐ You ☐ Spouse

**W-2 Wage and Tax Statement** **2023**

Form **W-2** Wage and Tax Statement  
Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

Figure 3.11.3-17

- (5) Do not re-edit green edit markings in the caption area unless the editing is incorrect.
- (6) **Do not** change the name control when it has been edited in red by; Entity Unit, ITIN Operation, or RPS employees. Use the Entity/ITIN/ RPS editing to perfect the:
  - a. Name control for caption.

- b. TIN on attachments - Schedule C, Schedule H, Schedule SE and Form 4137, Form 5405, Form 8853, Form 8919 and Form 8941.

**Note:** The name control for a newly assigned ITIN or IRSN may have been edited and/or underlined by the ITIN Operation or Entity Unit.

- (7) Underline the Additional Information Line (AIL) (see IRM 3.11.3.9.2.2.2) when:
- Present on a return.
  - The taxpayer indicates information which should be added to the additional information line. Edit and underline the correct information.
- (8) Delete “also known as” and “AKA” notations, as well as the name associated with the “AKA” when the taxpayer notates “also known as” or “AKA” and included an additional name in the caption area of the return.

3.11.3.9.2.1  
(11-12-2021)  
**Taxpayer Identification  
Number (TIN)**

- The primary TIN (P-TIN) belongs to the taxpayer whose name appears first on the return. The secondary TIN (S-TIN) belongs to the spouse. The P-TIN must be in the “Your Social Security Number” block.
- Search the return for separate numbers when the P-TIN and S-TIN are the same. Delete the S-TIN if separate numbers are not found.
- There are different types of valid TINs:
  - Individual Taxpayer Identification Number (**ITIN**): Format always begins with the digit “9” and follows the same format as a typical SSN. The valid ranges for the fourth and fifth digits are:
    - 50 through 65
    - 70 through 88
    - 90 through 92
    - 94 through 99
    - Example of an ITIN: 9XX-71-XXXX.
  - Adoption Taxpayer Identification Number (**ATIN**): Format always begins with the digit “9” and follows the same format as a typical SSN. The fourth and fifth digits will be **93**. Example of an ATIN: 9XX-93-XXXX.
  - Internal Revenue Service Number (**IRSN**): Format always begin with the digit “9” and follows the same format as a typical SSN. The fourth and fifth digits signify the Internal Revenue Service Campus (IRSC) Code where the IRSN was originally assigned or the new expansion range assigned to that campus. Shown below are the numbers allocated to IMF campuses:

IRSC	4th and 5th Digit Ranges for IRSNs	Expansion Ranges
Austin	18	06
Kansas City	09	39
Ogden	29	04

**Note:** Example of an IRSN assigned from Austin: 9XX-18-XXXX.

- (4) Circle any invalid (e.g., “999-99-9999”, “111-11-1111”) or incomplete TIN that cannot be perfected, including all notations, (e.g., “NRA”, “SSA 205(c)”, “applied for”, “ITIN Rejected”, “No W-7”).

**Reminder:** It is not necessary to circle the invalid TIN for dependents when the name has been “X”d. If an ITIN or IRSN is newly assigned (edited in red), any other TIN for the same person is invalid and will be circled. Circling is only necessary if the TIN field is a T-Line.

- (5) Perfect the TIN, if necessary, on any attached Schedule C, Schedule C-EZ, Schedule H, Schedule SE, Form 4137, Form 5405, Form 8853, Form 8919 and/or Form 8941.
- (6) Stop editing the return and take the following actions when Form W-7 or Form W-7(SP) is attached to the return:

a. **Unnumbered:**

- Pull the return from the batch. Attach Form W-7 to the front of the return.

**Exception:** Do not pull if the Form W-7 has a large red “X” editing across the form. Instead, continue processing the return.

- Edit the received date on Form W-7/W-7(SP) in “MMDDYY” format and route the entire return to Receipt and Control for transshipment to AUSPC.

- b. Complete Form 3696-A to generate Letter 86C. If the ITIN application (Form W-7 or Form W-7(SP)) is for the primary taxpayer, enter an asterisk (\*) for the SSN on Form 3696-A. If the ITIN application is for a spouse or dependent, enter the primary TIN on Form 3696-A.

**Exception:** AUSPC Only: Do **not** send Letter 86C. Follow local procedures to route both to the ITIN unit.

**Note:** For numbered returns, edit Action Code “651”.

3.11.3.9.2.1.1  
(11-17-2017)

**Primary TIN (P-TIN)**

- (1) The P-TIN must be in the “Your Social Security Number” block.
- (2) Arrow or edit the P-TIN in the proper block if it appears in the “Spouse’s Social Security Number” block or elsewhere.

**Exception:** It is not necessary to arrow or edit the P-TIN to the P-TIN area if the words “applied for” or similar statement is present in the P-TIN area and an ITIN has been edited to the left of the P-TIN area.

**Note:** If the P-TIN is an edited ITIN on a photocopied return, underline the ITIN.

- (3) If “ITIN Rejected” is present in the P-TIN field, route the return to Receipt and Control for rebatching.
- (4) If the P-TIN is missing, illegible or incomplete, examine the return and its attachments and edit the P-TIN, if found. Circle an incomplete P-TIN.

**Note:** If there is an indication the taxpayer used a TIN that is not their own, take no action, (e.g., the taxpayer shows an ITIN on the return and an SSN on attached Form W-2).

- (5) **Correspond** for a missing P-TIN when corresponding for other missing return items. If using Form 3531, check box **3**, or Form 6001, check box **B**.

**Exception:** Do **not** correspond if the taxpayer indicates “Amish”, “Mennonite”, “none”, “SSN Applied For”, “NRA”, “SSA 205(c)”, or all nines or zeroes.

## 3.11.3.9.2.1.2

(01-01-2023)

**Secondary TIN (S-TIN)**

- (1) Circle an S-TIN if it is present and the FS is “1”, “4”, or “5”.
- (2) Arrow or edit the S-TIN in the proper block if it appears in the caption area or elsewhere.

**Exception:** It is not necessary to arrow or edit the S-TIN to the S-TIN area if the words “applied for” or similar statement is present in the S-TIN area and an ITIN has been edited to the left of the S-TIN area.

- (3) Edit the S-TIN from the return or attachments if it is missing, illegible, or incomplete, and the FS is “2” or “3”. For TY17 and prior returns, edit the S-TIN in the correct block if it is blank and the taxpayer entered a TIN on the line to the right of FS box 3.

**Note:** If there is an indication the taxpayer used a TIN that is not their own, take no action, (e.g., the taxpayer shows an ITIN on the return and an SSN on attached Form W-2).

- (4) **Correspond** for a missing S-TIN when corresponding for other missing return items, unless there is an indication of Amish or Mennonite, ITIN Rejected or Non-resident Alien (NRA). If using Form 3531, check box **3**, or Form 6001, check box **B**.
- (5) Edit CCC “**J**” when the S-TIN is missing, the filing status is 2 or 3 and there is an indication of Amish or Mennonite or “Form 4029” is noted.

## 3.11.3.9.2.2

(01-01-2016)

**Name Line and Additional Information Line**

- (1) Each return processed must have a legible last name. Research following local procedures when the name is illegible and cannot be perfected.
- (2) There are two lines available for taxpayer identification.
- The name line is for the first name, middle initial, and last name(s) of the primary and secondary (if present) taxpayer(s). This includes any suffix.
  - The additional information line (AIL) is used to further identify the taxpayer. For example, additional name, address, or representative information may be shown.

## 3.11.3.9.2.2.1

(01-01-2016)

**Name Line**

- (1) Refer to Document 7071, *Name Control Job Aid for Individual Master File (IMF) Taxpayers*.
- (2) Circle the spouse’s name when there are two names in the name line, the FS is “1”, “3”, or “4”, and there is only one signature. Perfect the name line to agree with the signature (e.g., If John signs the return, delete Mary’s name from the caption).
- (3) Edit the spouse’s name from the signature line when **all** the following conditions apply:

- Only one name appears in the first name line.
- The FS is "2".
- Both taxpayers have signed the return.

(4) Do not delete "DECD" or "MINOR" from the name line:

If the return indicates that	Then
At least one of the taxpayers is deceased,	Refer to IRM 3.11.3.10 for complete editing instructions for decedent returns.
The taxpayer is a minor child,	Refer to IRM 3.11.3.11.2.

(5) Circle the brackets and prior last name when a taxpayer places it in brackets and shows a new last name. (See Figure 3.11.3-18.)

### EDITING TWO LAST NAMES WHEN ONE IS IN PARENTHESES

**924 DRAFT**

**Form 1040** Department of the Treasury Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRB Use Only Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial **Stella A.** Last name **(Violet) Fisher** Your social security number **000 00 6542**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **1239 Morgan Court** Apt. no. **127** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. **Burlington** State **VT** ZIP code **05401** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ ☐ You ☐ Spouse

**Filing Status** ☒ Single ☐ Head of household (HOH)

Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the first name of your spouse. If you checked the QSS box, enter the child's name.

Figure 3.11.3-18

- (6) The primary taxpayer's name will appear on the first line. The secondary taxpayer's name may appear on the first or second line.
- (7) Do not separate the primary and secondary taxpayers' names onto different lines if they are both on the same line.
- (8) Edit the name line as follows:

If the taxpayer	Then
Uses a first initial but signs the return with a name,*	Edit the name from the signature line to the name line. (See Figure 3.11.3-19.)
Uses a middle initial and no first name,*	Edit the name for the middle initial, if present. (See Figure 3.11.3-19.)
Writes their last name first,	Edit it to appear last. (See Figure 3.11.3-20.)
Enters their last name twice and the FS is other than "2",	Circle either name and edit the last name to appear last, if necessary.

**Note:** \*Do not verify the name line with the signature area unless one of these two conditions apply.

### EDITING FIRST AND MIDDLE NAMES FROM THE SIGNATURE AREA

**924** **DRAFT**  
**1040** Department of the Treasury—Internal Revenue Service **2023** OMB No. 1545-0074 (IRS Use Only—Do not write or staple in this space)

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial **L. K.** Last name **Gray** Your social security number **000-00-1329**

If joint return, spouse's first name and middle initial **K. Susan** Last name **Gray** Spouse's social security number **000-00-1343**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **2001 Buffalo Blvd.** Presidential Election Campaign  
City, town, or post office. If you have a foreign address, also complete spaces below. State **SD** ZIP code **57101** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
Foreign country name Foreign province/state/county Foreign postal code ☐ You ☐ Spouse

**Filing Status** ☐ Single ☒ Married filing jointly (even if only one had income) ☐ Head of household (HOH)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)  
Check only one box

**Sign Here**  
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? ☐ No ☒ Yes  
Soc. instructions. Keep a copy for your records.

Your signature **Lionel K. Gray** Date **4-14-24** Your occupation **Sales** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign. Date **4-14-24** Spouse's occupation **Plumber** If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. Email address

**Paid Preparer Use Only**  
Preparer's name Preparer's signature Date PTIN Check if:  
☐ Self-employed  
Firm's name Phone no.  
Firm's address Firm's EIN

**DRAFT**

Figure 3.11.3-19

## EDITING THE TAXPAYER'S LAST NAME TO APPEAR LAST

**924 DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024. See separate instructions.

Your first name and middle initial **Moon, Lois** Last name \_\_\_\_\_ Your social security number **000-00-3465**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **537 Lilac** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State **CO** ZIP code **80202** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ ☐ You ☐ Spouse

**Filing Status** ☒ Single ☐ Head of household (HOH)

Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Figure 3.11.3-20

3.11.3.9.2.2.2  
(01-04-2021)**Additional Information  
Line (AIL)**

(1) The additional information line may be found anywhere in the caption area.

(2) **Edit and underline the AIL** in the following priority:

- a. A fiduciary or taxpayer's representative's name with a title (See IRM 3.11.3.11.) Taxpayer's representatives include:
  - Administrator (ADM)
  - Commissioner (COMM)
  - Conservator (CONS)
  - Custodian (CUST)
  - Executor/Executrix (EXEC)
  - Guardian (GDN)
  - Personal Representative (PER REP)
  - Trustee (TR)
- b. Name of a parent signing for their minor child.

(3) **Underline the AIL** (see Figure 3.11.3-21), when present in the caption area, in the following priority:

- a. A fiduciary or taxpayer representative name with a title (See IRM 3.11.3.11.) Taxpayer representatives include:
  - Administrator (ADM)
  - Commissioner (COMM)
  - Conservator (CONS)
  - Custodian (CUST)
  - Executor/Executrix (EXEC)
  - Guardian (GDN)
  - Personal Representative (PER REP)
  - Trustee (TR)
- b. Name of a parent signing for their minor child.
- c. Name of a Power of Attorney (POA) (See Figure 3.11.3-22.)
- d. Name of a person not meeting the criteria listed in a, b, or c above (e.g., "in-care-of" information.) Also underline **in care of** (c/o or %) with a name as part of the AIL.

- e. Street address, if not used as the mailing address.

**Note:** **Never** underline or edit a P.O. Box as an AIL.

- f. Location other than a street address (e.g., bank, company name, university, or building name) not used as the mailing address. (See Figure 3.11.3-23.)

**Note:** If a university and a building name are present, underline both as the AIL.

**Note:** When editing Prisoner returns with a Prisoner ID number present on return or attachments, edit the Prisoner ID number as the AIL. When both the Prisoner ID number and another AIL are present, underline the Prisoner ID number and delete any other AIL information. Do not underline the pound sign or other symbols preceding the number.

- (4) Delete any condition or notation not found in (3) above.

### EDITING THE ADDITIONAL INFORMATION LINE: MORE THAN ONE AVAILABLE

<b>924</b>		<b>DRAFT</b>			
<b>Form 1040</b>		Department of the Treasury—Internal Revenue Service		<b>2023</b>	
<b>U.S. Individual Income Tax Return</b>		OMB No. 1545-0047		IRS Use Only Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning		, 2023, ending		, 20	
Your first name and middle initial		Last name		Your social security number	
Janet		Pine		000-00-8321	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Marten Univ.		Carla Roan, GDN			
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.		Presidential Election Campaign	
P.O. Box 789				Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.	
City, town, or post office. If you have a foreign address, also complete spaces below.		State		ZIP code	
Reno		NV		89510	
Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Filing Status</b>		<input checked="" type="checkbox"/> Single		<input type="checkbox"/> Head of household (HOH)	
Check only one box.		<input type="checkbox"/> Married filing jointly (even if only one had income)		<input type="checkbox"/> Qualifying surviving spouse (QSS)	
		<input type="checkbox"/> Married filing separately (MFS)			
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the					

Figure 3.11.3-21

## EDITING THE ADDITIONAL INFORMATION LINE: POA NAME IN CAPTION

**924 DRAFT**

**1040** U.S. Individual Income Tax Return **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024. See separate instructions.

Your first name and middle initial: **Stephanie L.** Last name: **Marigold**

If joint return, spouse's first name and middle initial: **Peter J. Star POA** Last name: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions.  
**6210 Plum Pkwy**

City, town, or post office. If you have a foreign address, also complete spaces below:  
**Reno** State: **NV** ZIP code: **89510**

Foreign country name: \_\_\_\_\_ Foreign province/state/country: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status** ☒ Single ☐ Head of household (HOH)  
☐ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box.

**Power of Attorney is attached.**

**DRAFT Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: **Peter J Star POA** Date: **3-14-24** Your occupation: \_\_\_\_\_

Joint return? ☐ See instructions. Keep a copy for \_\_\_\_\_

Spouse's signature. If a joint return, both must sign. Date: \_\_\_\_\_ Spouse's occupation: \_\_\_\_\_

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

*If a POA name is present in the caption, underline it as the AIL.*

**924 DRAFT**

**1040** U.S. Individual Income Tax Return **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024. See separate instructions.

Your first name and middle initial: **Stephanie L.** Last name: **Marigold**

If joint return, spouse's first name and middle initial: \_\_\_\_\_ Last name: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions.  
**6210 Plum Pkwy**

City, town, or post office. If you have a foreign address, also complete spaces below:  
**Reno** State: **NV** ZIP code: **89510**

Foreign country name: \_\_\_\_\_ Foreign province/state/country: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status** ☒ Single ☐ Head of household (HOH)  
☐ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box.

**Power of Attorney is attached.**

**DRAFT Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: **Peter J Star POA** Date: **3-14-24** Your occupation: \_\_\_\_\_

Joint return? ☐ See instructions. Keep a copy for \_\_\_\_\_

Spouse's signature. If a joint return, both must sign. Date: \_\_\_\_\_ Spouse's occupation: \_\_\_\_\_

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

**DO NOT edit the POA name as an AIL if it is not already present in the caption.**

Figure 3.11.3-22

### EDITING THE ADDITIONAL INFORMATION LINE: OTHER LOCATION NOT USED AS THE MAILING ADDRESS

<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">924</div> <b>DRAFT</b> <b>Form 1040</b> Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return</b>		<b>2023</b> OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____			
Your first name and middle initial <b>Shelly</b>		Last name <b>Elm</b>	
If joint return, spouse's first name and middle initial <b>Bunting College, Building K Room 42</b>		Last name <b>Elm</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>1433 Apple Highway</b>		Apt. no. <b>14603</b>	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Rochester</b>		State <b>NY</b>	
Foreign country name		Foreign province/state/county	
Foreign postal code		Foreign postal code	
<b>Filing Status</b> Check only one box. <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS)		<input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS)	
Your social security number <b>000 00 0019</b> Spouse's social security number		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	

**Figure 3.11.3-23**

#### 3.11.3.9.2.3

(12-11-2020)

#### Mailing Address

- (1) Edit military addresses to include organization, Postal Service Center, mobile unit designation, or name of ship.

- (2) Underline or edit the name control when there is no street address (for example, 4116 Apple Ave) or P.O. Box present in the caption. (See Figure 3.11.3-17 and Figure 3.11.3-24.)

**Exception:** If Form 8822 is attached, follow the instructions at IRM 3.11.3.9.2.3.1. If the address still cannot be perfected, underline the name control.

**Exception:** If correspondence is required, perfect address from an attached envelope. If unable to perfect from an attached envelope, research for the address.

- (3) When a street address in the caption is incomplete (such as a number without a street name or a street name without a number), and a complete address that matches the caption is found on an attachment, perfect the street address. If the street address cannot be perfected, underline or edit the name control. (See Figure 3.11.3-24.)
- (4) Search the attachments when a complete street address is present in the caption, but the city/state/ZIP is missing or incomplete. If the street address in the caption matches one found on an attachment, use the attachment to perfect the city/state/ZIP. (See Figure 3.11.3-25.)
- (5) If you are unable to perfect a missing or partial city/state/ZIP Code, underline the name control.

**Note:** If only the ZIP Code is missing, refer to IRM 3.11.3.9.2.6.

**Exception:** If correspondence is required, perfect address from an attached envelope. If unable to perfect from an attached envelope, research for the address.

- (6) Refer to the international return instructions in IRM 3.11.3.6.2.13 when the return has a foreign address in the caption area or on TY18 Schedule 6.

**Exception:** If both a domestic and foreign address are present, circle out the foreign address.

### EDITING THE CAPTION: ADDRESS IS INCOMPLETE

#### a. STREET ADDRESS IS MISSING

*Susan P. Hawk*  
*1904 E. Willow*  
*Dallas, TX 75260*

DALLAS, TX  
APR 15 2024  
75260

924 **DRAFT**  
**1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024. See separate instructions.

Your first name and middle initial *Susan P* Last name *Hawk* Your social security number *000 00 6435*  
 If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_  
**1904 E. WILLOW** Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

City, town, or post office. If you have a foreign address, also complete spaces below. State *TX* ZIP code *75260*  
*Dallas* Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Filing Status ☐ Single ☒ Head of household (HOH)

#### b. STREET ADDRESS IS INCOMPLETE

*Susan P. Hawk*  
*1904 E. Willow*  
*Dallas, TX 75260*

DALLAS, TX  
APR 15 2024  
75260

924 **DRAFT**  
**1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024. See separate instructions.

Your first name and middle initial *Susan P* Last name *Hawk* Your social security number *000 00 6435*  
 If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_  
**1904 E. WILLOW** Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

City, town, or post office. If you have a foreign address, also complete spaces below. State *TX* ZIP code *75260*  
*Dallas* Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Filing Status ☐ Single ☒ Head of household (HOH)

Figure 3.11.3-24

## EDITING THE ADDRESS FROM ATTACHMENTS: CITY/STATE IS MISSING

**924 DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 RS Use Only—Do not write or staple in this space

For the year Jan. 1 Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial *Harvey V.* Last name *Star* Your social security number *000 00 4578*

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

*1306 Crow St*  
City, town, or post office. If you have a foreign address, also complete spaces below. State *ND* ZIP code *58102*

*FARGO*  
Foreign country name Foreign province/state/county Foreign postal code

**Filing Status** ☒ Single ☐ Head of household (HOH)  
☐ Married filing jointly (even if only one had income)  
Check only one box ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Employee's first name and initial Last name  
*HARVEY V STAR*  
Employee's address and ZIP code  
*1306 CROW ST*  
*FARGO ND 58102*

Employee's first name and initial Last name  
*HARVEY V STAR*  
Employee's address and ZIP code  
*5516 OAK AVE*  
*SAN ANTONIO TX 78284*

11 Nonqualified plans 12a See instructions for box 12  
13 Statutory employee Retirement plan Third-party sick pay 12b  
14 Other 12c  
12d

15 State Employer's state ID number 16 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality name

**Form W-2 Wage and Tax Statement 2023** Department of the Treasury—Internal Revenue Service  
Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

Figure 3.11.3-25

3.11.3.9.2.3.1  
(11-17-2017)**Change of Address  
(Form 8822)**

- (1) Edit the taxpayer's new address from Form 8822, *Change of Address*, if it is attached to the return. (See Figure 3.11.3-26.)
- (2) If Form 8822 is attached to the return:

If	Then
Box 1 is marked or no box is marked,	Leave Form 8822 attached to the return.
Box 2 is marked,	<ol style="list-style-type: none"> <li>1. Detach Form 8822.</li> <li>2. Route Form 8822 to Entity Control using Form 4227.</li> <li>3. Edit Action Trails on both the return and on Form 8822.</li> </ol> <p><b>Note:</b> If Form 56 is attached, detach and route with Form 8822.</p>

- (3) Route loose Forms 8822 to Entity Control. Refer to the Attachment Guide in Exhibit 3.11.3-1 for more information.

**EDITING THE CAPTION:  
CHANGING THE ADDRESS TO MATCH THAT ON FORM 8822**

<div style="border: 2px solid red; border-radius: 50%; width: 40px; height: 40px; display: flex; align-items: center; justify-content: center; margin: 0 auto;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; color: red;">924</div> </div> <p style="margin: 0;"><b>DRAFT</b></p>	
<p style="font-size: 1.5em; font-weight: bold;">1040</p> <p style="font-size: 0.8em;">Department of the Treasury—Internal Revenue Service</p> <p style="font-weight: bold;">U.S. Individual Income Tax Return</p>	
<p style="font-size: 1.5em; font-weight: bold;">2023</p> <p style="font-size: 0.8em;">OMB No. 1545-0074    IRS Use Only—Do not write or staple in this space.</p>	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____. See separate instructions.	
Your first name and middle initial <b>John H</b>	Last name <b>Elm</b>
If joint return, spouse's first name and middle initial <b>Mary</b>	Last name <b>Elm</b>
Home address (number and street). If you have a P.O. box, see instructions. <div style="border: 2px solid red; padding: 2px; display: inline-block;"> <b>912 Roan St.</b>  <b>Los Angeles CA 90052</b> </div>	
City, town, or post office. If you have a foreign address, also complete spaces below. <div style="display: flex; justify-content: space-between;"> <span><b>1630 NOVA AVE</b></span> <span><b>ATLANTA GA 30304</b></span> </div>	
Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____	
Your social security number <b>000-00-8560</b>	
Spouse's social security number <b>000-00-2144</b>	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
<b>Filing Status</b> <input type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) Check only one box.    If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name. If the	

  

<p>Form <b>8822</b></p> <p style="font-size: 0.8em;">(Rev. February 2021)</p> <p style="font-size: 0.8em;">Department of the Treasury Internal Revenue Service</p>	<p style="font-weight: bold;">Change of Address</p> <p style="font-size: 0.8em;">(For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)</p> <p style="font-size: 0.8em;">▶ Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return. ▶ Information about Form 8822 is available at <a href="http://www.irs.gov/form8822">www.irs.gov/form8822</a>.</p>	<p style="font-size: 0.8em;">OMB No. 1545-1163</p>
<p><b>Part I Complete This Part To Change Your Home Mailing Address</b></p>		
Check <b>all</b> boxes this change affects:		
1 <input checked="" type="checkbox"/> Individual income tax returns (Forms 1040, 1040-SR, 1040-NR, etc.) ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here _____ <input type="checkbox"/>		
2 <input type="checkbox"/> Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.) ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below. ▶ Decedent's name _____ ▶ Social security number _____		
3a Your name (first name, initial, and last name) <b>John H. Elm</b>	3b Your social security number <b>000-00-8560</b>	
4a Spouse's name (first name, initial, and last name) <b>Mary J. Elm</b>	4b Spouse's social security number <b>000-00-2144</b>	
5a Your prior name(s). See instructions. _____ 5b Spouse's prior name(s). See instructions. _____		
6a Your old address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. <b>912 Roan St. Los Angeles, CA 90052</b>		
Foreign country name _____ Foreign province/county _____ Foreign postal code _____		
6b Spouse's old address, if different from line 6a (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. <b>(same)</b>		
Foreign country name _____ Foreign province/county _____ Foreign postal code _____		
7 New address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. <b>1630 Nova Ave. Atlanta, GA 30304</b>		
Foreign country name _____ Foreign province/county _____ Foreign postal code _____		

Figure 3.11.3-26

3.11.3.9.2.3.2  
(01-01-2016)

**Multiple Addresses**

- (1) Use the permanent address when more than one address is indicated, and one is permanent and one is temporary. (See Figure 3.11.3-27.)

**Exception:** When the taxpayer self-identifies as a victim of a natural disaster and requests that a refund be sent to a **temporary address**, edit Action Code “341”.

## EDITING MULTIPLE ADDRESSES

### a. EDITING A NEW PERMANENT ADDRESS FROM AN ATTACHMENT

**924 DRAFT**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_

Your first name and middle initial: **Wilson J.** Last name: **Eagle**

If joint return, spouse's first name and middle initial: **Nora** Last name: **Eagle**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_

**6358 Moon** **965 Willow Ave** State **WA** ZIP code **98109**

**Houston** **Seattle** State **TX** ZIP code **77013**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

**Filing Status**

☐ Single ☐ Head of household (HOH)

☒ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the

*Please make note - address change:*

**965 Willow Ave.  
Seattle, WA 98109**

### b. DELETING A TEMPORARY ADDRESS

**924 DRAFT**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

Your first name and middle initial: **Thurman L.** Last name: **Hawk**

If joint return, spouse's first name and middle initial: \_\_\_\_\_ Last name: \_\_\_\_\_

*Please send my refund to: 961 \_\_\_\_\_ L 33602*

*March 5 through May 15*

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_

**2010 W. Elk** State **TX** ZIP code **78284**

City, town, or post office. If you have a foreign address, also complete spaces below. Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

**Filing Status**

☒ Single ☐ Head of household (HOH)

☐ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the

Your social security number: **000-00-8721**

Spouse's social security number: \_\_\_\_\_

Figure 3.11.3-27

**Note:** Refer temporary *foreign* addresses to your work leader for possible manual refund.

- (2) Use the following chart to decide what action to take when multiple addresses are present and there is no indication of which address is permanent.

If there are	And	Then
Both a PO box and a street address present,	An AIL is present,	Circle the street address. (See Figure 3.11.3-28.)
Both a PO box and a street address present <b>and</b> the city/state/ZIP codes are <b>the same</b> ,	An AIL is <b>not</b> present,	Underline the street address. (See Figure 3.11.3-29.)
Both a PO box and a street address present <b>and</b> the city/state/ZIP code are <b>different</b> ,	An AIL is <b>not</b> present,	Circle the street address, including the city/state/ZIP code.
Two street addresses <b>and</b> the city/state/ZIP Code are <b>the same</b> ,	An AIL is <b>not</b> present,	Underline the first street address.
Two street addresses <b>and</b> the city/state/ZIP Code are <b>different</b> ,	An AIL may or may not be present,	Circle the first street address, including the city/state/ZIP Code.

**EDITING THE CAPTION: AN ADDITIONAL INFORMATION LINE,  
P.O. BOX, AND A STREET ADDRESS ARE PRESENT**

**924** **DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

Your first name and middle initial Heidi D. Last name Maple Your social security number 000-00-0505

If joint return, spouse's first name and middle initial Frank L. Last name Viper, Gdn Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. P.O. Box 891 302 W. Ruby

City, town, or post office. If you have a foreign address, also complete spaces below. State PA ZIP code 15219

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status** ☒ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box. ☐ Presidential Election Campaign

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

**Figure 3.11.3-28**

**EDITING THE CAPTION: A P.O. BOX AND STREET ADDRESS ARE PRESENT WITH THE SAME CITY/STATE/ZIP CODE**

**924 DRAFT**

**1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_ See separate instructions.

Your first name and middle initial Ben A. Last name Seal Your social security number 000 00 6458

If you are married, spouse's first name and middle initial Megan Last name Silver Spouse's social security number 000 00 9696

Home address (Number and street). If you have a P.O. box, use it as your address. Apt. no. \_\_\_\_\_  
P.O. Box 702 148 N. Cedar  
 City, town, or post office. If you have a foreign address, also complete spaces below.  
Chicago State IL ZIP code 60607

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status** ☐ Single ☐ Head of household (HOH)  
☒ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the

Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

**Figure 3.11.3-29**

- (3) For addresses having a rural route or route number with a box number, and a street address: (See Figure 3.11.3-30.)

If a street number is	Then
Present,	Underline the rural route or route number with a box number. <b>Note:</b> Never separate a rural route or route number with a box number.
Not present,	Underline the street address.

**Exception:** Do not underline any part of the address when an AIL is already present.

## EDITING A RURAL ROUTE AND BOX NUMBER ADDRESS

## a. A STREET NUMBER IS PRESENT

<b>924</b> <b>DRAFT</b>			
Form <b>1040</b> Department of the Treasury—Internal Revenue Service		20 <b>23</b> OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20		See separate instructions.	
Your first name and middle initial <u>Arnold</u>	Last name <u>Bear</u>	Your social security number <u>000 00 7316</u>	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <u>Rural Route 2 Box 23</u> <u>610 Navy Lane</u>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <u>Fargo</u>		State <u>ND</u>	
Foreign country name		Foreign postal code <u>58102</u>	
Filing Status <input checked="" type="checkbox"/> Single		<input type="checkbox"/> Head of household (HOH)	
Check only one box <input type="checkbox"/> Married filing jointly (even if only one had income)		<input type="checkbox"/> Qualifying surviving spouse (QSS)	
<input type="checkbox"/> Married filing separately (MFS)			

## b. A STREET NUMBER IS NOT PRESENT

<b>924</b> <b>DRAFT</b>			
Form <b>1040</b> Department of the Treasury—Internal Revenue Service		20 <b>23</b> OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20		See separate instructions.	
Your first name and middle initial <u>Arnold</u>	Last name <u>Bear</u>	Your social security number <u>000 00 7316</u>	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <u>Rural Route 2 Box 23</u> <u>Navy Lane</u>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <u>Fargo</u>		State <u>ND</u>	
Foreign country name		Foreign postal code <u>58102</u>	
Filing Status <input checked="" type="checkbox"/> Single		<input type="checkbox"/> Head of household (HOH)	
Check only one box <input type="checkbox"/> Married filing jointly (even if only one had income)		<input type="checkbox"/> Qualifying surviving spouse (QSS)	
<input type="checkbox"/> Married filing separately (MFS)			

Figure 3.11.3-30

- (4) Underline any other address as the AIL if the street address is present with a notation of Private Mail Box or "PMB". Do **not** separate the address from the PMB number. (See Figure 3.11.3-31.)

**Exception:** Do not underline a P.O. Box as the AIL. The P.O. Box will always take precedence over the PMB when determining the correct address.

**STREET ADDRESS CONTAINING A PRIVATE MAIL BOX (PMB)**

<b>924</b> <b>DRAFT</b>			
<b>Form 1040</b> Department of the Treasury—Internal Revenue Service		<b>2023</b>	OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____		See separate instructions.	
Your first name and middle initial <b>Jeanette K.</b>	Last name <b>Dove</b>	Your social security number <b>000 00 5563</b>	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>124 Diamond Ave. PMB 176</b>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Atlanta</b>		State <b>GA</b>	
Foreign country name		ZIP code <b>30304</b>	
Foreign province/state/county		Foreign postal code	
Filing Status <input checked="" type="checkbox"/> Single		<input type="checkbox"/> Head of household (HOH)	

**Do not edit a PMB when it is part of the only street address present.**

<b>924</b> <b>DRAFT</b>			
<b>Form 1040</b> Department of the Treasury—Internal Revenue Service		<b>2023</b>	OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____		See separate instructions.	
Your first name and middle initial <b>Jeanette K.</b>	Last name <b>Dove</b>	Your social security number <b>000 00 5563</b>	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>P.O. Box 987      <u>124 Diamond Ave. PMB 176</u></b>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Atlanta</b>		State <b>GA</b>	
Foreign country name		ZIP code <b>30304</b>	
Foreign province/state/county		Foreign postal code	
Filing Status <input checked="" type="checkbox"/> Single		<input type="checkbox"/> Head of household (HOH)	

**Underline the PMB address when a P.O. Box is also present. Never underline a P.O. Box as an AIL.**

<b>924</b> <b>DRAFT</b>			
<b>Form 1040</b> Department of the Treasury—Internal Revenue Service		<b>2023</b>	OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____		See separate instructions.	
Your first name and middle initial <b>Jeanette K.</b>	Last name <b>Dove</b>	Your social security number <b>000 00 5563</b>	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>124 Diamond Ave. PMB 176      <u>8444 Hawk Ln.</u></b>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Atlanta</b>		State <b>GA</b>	
Foreign country name		ZIP code <b>30304</b>	
Foreign province/state/county		Foreign postal code	
Filing Status <input checked="" type="checkbox"/> Single		<input type="checkbox"/> Head of household (HOH)	

**When two street addresses are present and one has a PMB, underline the address without the PMB as an AIL.**

Figure 3.11.3-31

3.11.3.9.2.4  
(03-04-2021)  
**City**

- (1) The city must be present. If missing, search the return and other attachments.

If the missing information is	Then
Found,	Perfect the city line. <b>Exception:</b> Do not perfect city information if the street address is not present on the return.
<b>Not</b> found,	Underline or edit the name control.

- (2) **Do not** abbreviate city names except those which have standard abbreviations. Examples include No. Hollywood or St. Louis. A list of the standard city abbreviations will be made available at local management's option.
- (3) Route to Receipt & Control for transshipment to AUSPC when international return conditions are present. (See IRM 3.11.3.6.2.13.)

**Exception:** AUSPC only: Route to Receipt & Control for rebatching.

3.11.3.9.2.5  
(03-04-2021)  
**State**

- (1) The state must be present. If missing, search the return and other attachments.

If the missing information is	Then
Found	Perfect the state. <b>Exception:</b> Do not perfect state information if the street address is not present on the return.
<b>Not</b> found,	Underline or edit the name control.

- (2) Use the standard abbreviations when editing the state. Refer to Exhibit 3.11.3-10 for a list of the standard state abbreviations.
- (3) Route to Receipt & Control for transshipment to AUSPC when international return conditions are present. (See IRM 3.11.3.6.2.13.)

**Exception:** AUSPC only: Route to Receipt & Control for rebatching.

3.11.3.9.2.6  
(11-12-2021)  
**ZIP Code**

- (1) The ZIP code may be five or more digits. Take no action when there are more than five digits.

- (2) Search return or attachments if the ZIP code is missing or incomplete, take one of the following actions:
- Perfect the ZIP code if a complete ZIP code is found for **exactly** the same address (including apartment number, if present). (See Figure 3.11.3-32.)
  - Perfect the ZIP code using the chart in Exhibit 3.11.3-10 when a complete ZIP code is not found.

## EDITING THE ZIP CODE FROM ATTACHMENTS

**924 DRAFT**  
**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial **Gilbert** Last name **Marten** Your social security number **000-00-5436**  
 If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_  
**1212 Larch Way**  
 City, town, or post office. If you have a foreign address, also complete spaces below. State **Texas** ZIP code **78284**  
**San Antonio** Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_  
 Presidential Election Campaign  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

**Filing Status** ☒ Single ☐ Head of household (HOH)  
☐ Married filing jointly ☐ Married filing separately  
 Check only one box. If you checked the box for married filing jointly, you must also check the box for the filing status of the other spouse.

**Form W-2 Wage and Tax Statement** **2023** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

**Form W-2 Wage and Tax Statement** **2023** Department of the Treasury—Internal Revenue Service  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

Figure 3.11.3-32

3.11.3.9.2.6.1  
 (11-29-2019)  
**APO/FPO/DPO  
 Addresses**

- (1) Edit an APO, FPO, or DPO address so that "APO", "FPO", or "DPO" appears with the following (see Figure 3.11.3-33):
- The correct two-letter state code, and
  - The corresponding unique five-digit ZIP code

## EDITING AN APO ADDRESS

**924** **DRAFT**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial **Reginald T.** Last name **Pear** Your social security number **000 00 4578**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **Army Comm Station Unit 1000 Box 836** Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. **APO San Francisco** State **AP** ZIP code **96201**

Foreign country name \_\_\_\_\_ Foreign province/state/country \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status** ☒ Single ☐ Head of household (HOH)

Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)

☐ Married filing separately (MFS) ☐ Presidential Election Campaign

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the \_\_\_\_\_

☐ You ☐ Spouse

Figure 3.11.3-33

- (2) Circle a city name or a foreign city or country if present, and edit the correct state/ZIP code based on the table in paragraph (4) below.
- (3) Edit the ZIP code from the table in paragraph (4) below that applies to the state code when the ZIP code is missing or incomplete.
- (4) Refer to the following APO/FPO address conversion tables:

Old Address	New Address
APO or FPO Miami, FL	APO or FPO AA 34001
APO or FPO New York, NY	APO or FPO AE 09001
APO or FPO San Francisco, CA	APO or FPO AP 96201
APO or FPO Seattle, WA	APO or FPO AP 96201

If the Foreign City or Country is Located in:	State Code and ZIP
Central America, South America or Caribbean	AA 34001
Europe, Middle East, Africa or Canada	AE 09001
Asia or the Pacific	AP 96201

3.11.3.10  
(02-02-2023)

**Decedent Return**

- (1) Indications of a deceased taxpayer may include any of the following:
  - a. Date of death is present
  - b. "Deceased" written on the top of the return

- c. "Deceased", "Filing as surviving spouse", or similar notation in the signature area
- d. Death certificate, Form 1310, or other documentation is attached
- e. "Estate of" is present
- f. "DEC"
- g. Signed by Fiduciary, Personal Representative or, Executor

(2) Instructions in this subsection of the IRM include the following:

- General Decedent Return instructions
- Decedent name line editing
- Documentation requirements
- Additional information line editing
- Applicable Computer Condition Codes
- Allowable short-period decedent return editing

3.11.3.10.1  
(01-01-2024)  
**Decedent Return,  
General Instructions**

- (1) Edit the caption information from a Form 1310 if documentary evidence is satisfied or not required. If Form 1310 is not present, edit the information from the court certificate.

**Note:** If the Form 1310 is the required documentary evidence, it must be complete and signed. (See Figure 3.11.3-34.)

## EDITING CAPTION INFORMATION FROM FORM 1310

**924** **DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 2024. See separate instructions.

Your first name and middle initial: **Warren J.** Last name: **Robin DECD** Your social security number: **000 00 6900**

If joint return, spouse's first name and middle initial: **Eloise Blue** Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Home address (number and street, if you have a P.O. box, see instructions): **13642 Gila Blvd. 789 Stable Street** Apt. no.: \_\_\_\_\_

City, town, or post office, state, and ZIP code, if you have a foreign address, also complete spaces below: **San Antonio Houston TX 77013 78284**

Foreign country name: \_\_\_\_\_ Foreign province/state/country: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status** ☒ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box: \_\_\_\_\_

**Form 1310** (Rev. December 2021) Department of the Treasury Internal Revenue Service **Statement of Person Claiming Refund Due a Deceased Taxpayer** OMB No. 1545-0074

Go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310) for the latest information. See instructions below and on back. Attachment Sequence No. **87**

Tax year decedent was due a refund: Calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions. **Warren James Robin** Date of death: **12/13/23** Decedent's social security number: **000-00-6900**

Name of person claiming refund: **Eloise Blue** your social security number: **000-00-2468**

Home address (number and street, if you have a P.O. box, see instructions): **789 Stable Street** Apt. no.: \_\_\_\_\_

City, town, or post office, state, and ZIP code, if you have a foreign address, see instructions. **Houston, TX 77013**

**Part I** Check the one box that applies to you. You must also complete Part III below. See instructions.

**A** ☐ Surviving spouse requesting reissuance of a refund check received in the name of both the decedent and the surviving spouse.

**B** ☐ Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed.

**C** ☒ Person, other than A or B, claiming refund for the decedent's estate. Also, complete Part II.

**Part III** Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ **Eloise Blue**

Date ▶ **2/6/24**

Phone no. (optional)

**General Instructions**

**Future developments.** For the latest information about developments related to Form 1310 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310).

file Form 1310 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

**Where To File**

If you checked the box on line A, you can return the joint-name check to the IRS.

**If Form 1310 is the documentary evidence, it must be complete and signed.**

Figure 3.11.3-34

- (2) When corresponding for signature and/or documentary evidence when no living taxpayers are present on the return:

- When using Form 3531, edit "Estate of" to the left of the name in the caption area.
- When using Form 6001, check the "Estate of" box.

- (3) Do **not** edit the AIL when corresponding for documentary evidence. If an AIL is present, circle out the AIL before corresponding for the documentary evidence.
- (4) If corresponding for information **other than** documentary evidence, edit the AIL. If an AIL cannot be determined, check the "Estate of" box on Form 6001.
- (5) If the signature is missing on a decedent return, correspond using Form 3531, check box **1 and 27**. Missing documentary evidence is not treated as an unsigned return. **Do not use Form 3531 to mail back a signed decedent return missing documentary evidence.**
- (6) Decedent returns require a date of death. **Correspond** when the date of death cannot be determined through research. For Form 3531, check box **24**, or Form 6001, check box **C**.

**Note:** Do not research for a date of death when other correspondence conditions are present, instead include in the correspondence.

- (7) If a single taxpayer, or both taxpayers on a joint return, died before the tax period on the return, refer the return to your work leader.

**Note:** These procedures also apply with a notation of "Estate of" or "Trust" in the caption when an SSN is present.

- (8) **Work Leaders** - follow the instructions below:

- a. Verify conversion to Form 1041 is necessary.
- b. Verify taxpayer is deceased. If a surviving spouse's signature is present on the return or if the taxpayer signed the return, do not transship to BMF SPC.

**Note:** Correspond on returns with no signature prior to transshipping or routing.

- c. For a numbered return, insert a replacement page and edit the following information:
  - DLN in the upper-right margin.
  - Action Code "640".
  - Action Trail, "Return transshipped to BMF SPC for conversion to Form 1041".
- d. Pull the return from the batch and route to Receipt and Control, Media Transport Unit for transshipment to a BMF SPC.

**Exception:** KCSPC and OSPC, do not transship the return. Route the return, using Form 4227 or local procedures, to your site's BMF unit to renumber and process the return.

- (9) Take the following actions when a request for a prompt assessment or audit (e.g., "Section 6501(d)" noted) is present:
  - a. Detach the request.
  - b. Route the request to Examination using Form 4227.

**Note:** Remember to edit Action Trails on the return **and** the request.

- (10) If the FS is “1”, “4”, or “5”, the taxpayer is filing as a surviving spouse, and the decedent’s date of death is within the tax period or the subsequent tax period, take the following actions:

If there is	And	Then
One name in the name line,	FS box 1 (Single) or 4 (Head of household) is marked,	a. Edit the FS as <b>2</b> (Married filing jointly) and the spouse’s name to the caption. b. <b>Correspond</b> , if the spouse’s name cannot be found. - If using Form 3531, check box <b>26</b> . - If using Form 6001, use fill-in <b>25</b> , per Exhibit 3.11.3-18.
One name in the name line,	FS box 5 (Qualifying Surviving Spouse is marked,	<b>Correspond</b> , if the spouse’s name cannot be found. - If using Form 3531, check box <b>26</b> . - If using Form 6001, use fill-in <b>25</b> , per Exhibit 3.11.3-18.
Two names in the name line,		Edit the FS as “ <b>2</b> ” (Married filing jointly). (See Figure 3.11.3-35.)

### EDITING FS 2: TWO NAMES IN CAPTION AND SPOUSE DIED DURING TAX PERIOD

**924** **DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and middle initial **Jack B** Last name **Adder** *Deceased 05/27/23* Your social security number **000 00 5632**

If joint return, spouse's first name and middle initial **Diane** Last name **Adder** Spouse's social security number **000 00 8547**

Home address (number and street). If you have a P.O. box, see instructions. **1563 Orchid Ct** Apt. no. \_\_\_\_\_ Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. **San Francisco** State **CA** ZIP code **94101** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ ☐ You ☐ Spouse

**Filing Status** ☒ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature *Diane Adder* Date **2/6/24** Your occupation **Attorney** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

Spouse's signature. If a joint return, both must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_ If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

\_\_\_\_\_ Email address \_\_\_\_\_

Figure 3.11.3-35

- (11) If the signature of the deceased taxpayer is present on the signature line of the return, the signature date must precede the date of death of the taxpayer. If it does not, **correspond** for a valid signature using Form 3531. Correspond for documentary evidence, if necessary.

3.11.3.10.2  
(11-17-2017)

#### Name Line on a Decedent Return

- (1) Use these name line instructions in addition to the regular caption editing procedures in IRM 3.11.3.9.2.
- (2) If there is a notation of “deceased”, “decedent”, “Decd”, “Dec”, or “Dec’d” in or above the caption area, arrow or edit the notation to indicate the deceased taxpayer. (See Figure 3.11.3-36.)

If	And	Then
Other than joint return,		Arrow or edit the notation to after the taxpayer's last name (behind any suffix)*

If	And	Then
Joint Return,	Both taxpayers have same last name,	Arrow or edit the notation to after the deceased taxpayer's first name (and middle initial, if present). (See Figure 3.11.3-36.) <b>Note:</b> No special editing is needed if a suffix is present.
Joint Return,	Taxpayers have different last names,	Arrow or edit the notation to after the deceased taxpayer's last name (behind any suffix.)*

**Note:** \* If the deceased taxpayer's last name is hyphenated, edit **DECD** after the second surname.

### ARROWING NOTATIONS OF DECEASED

**924** **DRAFT** *Deceased - Rick Cedar 4-11-23*

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

Your first name and middle initial **Rick P** Last name **Cedar** Your social security number **000 00 6542**

If joint return, spouse's first name and middle initial **Stephanie R** Last name **Cedar** Spouse's social security number **000 00 2145**

Home address (number and street). If you have a P.O. box, see instructions. **5676 Lemon** Apt. no. \_\_\_\_\_ Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. **Miami** State **FL** ZIP code **33152** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ ☐ You ☐ Spouse

**Filing Status** ☐ Single ☐ Head of household (HOH) ☒ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)

Check only one box. ☐ Married filing separately (MFS) ☐ If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the

**Figure 3.11.3-36**

- (3) If there is **not** a notation of “deceased”, “decedent”, “dec”, “Decd”, or “Dec’d” in or above the caption area, edit **“DECD”** as follows:

If	And	Then
Other than joint return,		Edit " <b>DECD</b> " after the taxpayer's last name (behind any suffix)
Joint Return,	Both taxpayers have same last name,	Edit " <b>DECD</b> " after the deceased taxpayer's first name (and middle initial, if present).
Joint Return,	Taxpayers have different last names,	Edit " <b>DECD</b> " after the deceased taxpayer's last name (behind any suffix.) (See Figure 3.11.3-38.)*

#  
#

**Note:** \* If the deceased taxpayer's last name is hyphenated, edit **DECD** after the second surname.

- (4) On a joint return, when one taxpayer died prior to the tax period of the return, delete the following from the caption:
  - a. The deceased taxpayer's name and TIN
  - b. "DECD" if it is included in the caption
- (5) If deleting the primary taxpayer from the caption, edit the secondary taxpayer as the new primary. (See Figure 3.11.3-39.) See IRM 3.11.3.12.2.2 (1) for possible filing status editing.

#

#

### EDITING THE NAME AND ADDITIONAL INFORMATION LINES: DIFFERENT LAST NAMES ON A JOINT RETURN

<b>924</b>		<b>DRAFT</b>	
<b>Form 1040</b>		Department of the Treasury—Internal Revenue Service	
<b>U.S. Individual Income Tax Return</b>		<b>2023</b>	OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning		, 2023, ending , 20	
Your first name and middle initial <b>Anthony R.</b>		Last name <b>Spruce DECD</b>	
If joint return, spouse's first name and middle initial <b>Sherry L.</b>		Last name <b>Setter</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>8790 Brown Ave</b>		Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Manchester</b>		State <b>NH</b>	ZIP code <b>03101</b>
Foreign country name		Foreign province/state/county	Foreign postal code
<b>Filing Status</b>		<input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS)	
Check only one box.		If you checked the MFS box, enter the child's name if the HOH or QSS box, enter the child's name if the	
<b>Refund</b>		34 If line 33 is more than zero, enter the amount you overpaid <b>34 6234.00</b> 35a Amount of line 34 <b>35a 6234.00</b> b Routing number d Account number 36 Amount of line 34 you want applied to your 2024 estimated tax <b>36</b>	
<b>Amount You Owe</b>		37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions <b>37</b> 38 Estimated tax penalty (see instructions) <b>38</b>	
<b>Third Party Designee</b>		Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Designee's name Phone no. Personal identification number (PIN)	
<b>Sign Here</b>		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature Date Your occupation <i>filing as surviving spouse Anthony died 1/8/24</i> <b>1/8/24</b> Spouse's signature, If a joint return, both must sign. Date Spouse's occupation <i>Sherry L Setter</i> <b>1/30/24</b> Phone no. Email address	

**Documentary evidence is not required on a joint return signed by the surviving spouse.**

Figure 3.11.3-38

### EDITING A DECEDENT RETURN: PRIMARY TAXPAYER DIED PRIOR TO THE TAX PERIOD ON A JOINT RETURN

**924** **DRAFT** *Kevin died 9-28-22*

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

Your first name and middle initial *Kevin J* Last name *Collie* Your social security number *000-00-929*

If joint return, spouse's first name and middle initial *Carlin* Last name *Collie* Spouse's social security number *000-00-3950*

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **Presidential Election Campaign**  
*704 Hickory Court* Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code  
*Portland* *ME* *04101*  
Foreign country name Foreign province/state/country Foreign postal code  
☐ You ☐ Spouse

**Filing Status** ☐ Single ☐ Head of household (HOH)  
Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)  
☐ Married filing separately (MFS)  
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check \_\_\_\_\_

**No dependents claimed on return, so no Filing Status editing is required. See IRM 3.11.3.12.2.2(1).**

Figure 3.11.3-39

3.11.3.10.3  
(01-01-2024)

#### Documentary Evidence on a Decedent Return

- (1) Accept any court papers naming the claimant as a court-appointed or court-certified personal representative for the estate of the deceased taxpayer. A will validated through the court is acceptable documentary evidence. Acceptable documentary evidence also includes a properly completed Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*. (See IRM 3.11.3.10.3(7).)

**Note:** The signature name and the documentary evidence name must be the same person. Otherwise, correspond.

**Note:** A beneficiary is not a court appointed representative.

**Reminder:** A will that has **not** been validated through a court is **not** acceptable as proof of appointment. A power of attorney (POA) is **not** valid after the death of the taxpayer.

- (2) **Do not** require documentary evidence for the authority to sign the return on a:
  - a. Balance due return

- b. Zero/even balance return
  - c. Joint (FS "2") return signed by the surviving spouse
  - e. Credit elect return when the taxpayer's date of death is after the tax year (on a joint return this applies to either taxpayer).
  - f. Return signed by a representative of a bank or fiduciary institution.
- (3) Unless one of the exceptions in (2) above applies, require documentary evidence for all decedent returns that meet any of the following conditions:
- a. Uncomputed return

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**Exception:** If the refund is barred due to the expiration of the statute of limitations, no documentary evidence is required. See IRM 3.11.3.73.3.1 for further information.

#

#

- (4) Require documentary evidence on a joint return only in the following two situations, unless one of the conditions in (2) above applies:

If	Then
Both taxpayers are deceased,	Require documentary evidence for the person signing the return for both of the deceased taxpayers, (i.e., a separate Form 1310 for each spouse). See IRM 3.11.3.10.3(2) for exceptions. <b>Note:</b> The signature name and the documentary evidence name must be the same person. Otherwise, <b>correspond.</b>
Only one taxpayer died and the return has a single signature of someone <b>other than</b> the surviving spouse,	Documentary evidence is required to support the authority to sign for <b>both</b> the decedent and the surviving spouse, (i.e., fiduciary relationship or POA per IRM 3.11.3.11 and IRM 3.11.3.11.3). When corresponding with Form 6001 use paragraph <b>g/r.</b>

#  
#

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- (6) **Correspond** when the refund payee is a claimant **other than a legal representative**, and a completed Form 1310 is not present. Correspond using Form 6001, paragraph **D**, or Form 3531, box **28**.

- (7) Accept Form 1310 as documentary evidence when all the following are present:
- a. An original signature. **Correspond** if missing or invalid. See IRM 3.11.3.14.5 for signature requirements.
  - b. Part II, questions 2a and 2b must be answered "No". **Correspond** for a court certificate if either is answered "Yes" or is blank. (See Figure 3.11.3-42.)
  - c. Part II, question 3 must be answered "Yes" unless a court certificate is attached. (See Figure 3.11.3-43.) **Correspond** when the question is answered "No" or is blank and a court certificate is not attached.

**Note:** Correspond for a court certificate even when there is an indication a court certification was previously submitted.

**CORRESPONDING ON A REFUND DECEDENT RETURN:  
OTHER CLAIMANT CANNOT BE ACCEPTED**

**924 DRAFT**

**1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial **PAUL R.** Last name **GREEN** **DECD**  
If joint return, spouse's first name and middle initial **C/O RAYMOND** Last name **GREEN**  
Home address (business and residence if you have a P.O. box, see instructions)  
**313 TURTLE DRIVE**  
City, town, or post office. If you have a foreign address, also complete spaces below. **WILMINGTON** State **DE** ZIP code **19850**  
Foreign country name Foreign province/state/county Foreign postal code

Your social security number **000 00 0034**  
Spouse's social security number

**Filing Status** ☒ Single ☐ Married filing jointly (even if only one had income) ☐ Head of household (HOH)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)  
Check only one box.

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

**Designee**  
Designee's name Phone no. Personal identification number (PIN)  
**Sign Here**  
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.  
Your signature **Raymond Green** Date **2-2-24** Your occupation  
Joint return? ☐ See instructions. Keep a copy for your records. Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation  
If the IRS sent you an Identity Protection PIN, enter it here (see inst.)  
If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

**State of Ohio CERTIFICATE OF DEATH**  
1. NAME OF DECEASED (a) FIRST (b) MIDDLE (c) LAST (d) MAIDEN 2. SEX 3. DATE OF DEATH  
**Paul Roan Green M May 17, 2023**

**Form 1310** (Rev. December 2021) Department of the Treasury Internal Revenue Service  
**Statement of Person Claiming Refund Due a Deceased Taxpayer**  
Go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310) for the latest information.  
See instructions below and on back. OMB No. 1545-0074 Attachment Sequence No. **87**

1 Did the decedent leave a will? Yes No  
2a Has a court appointed a personal representative for the estate of the decedent? Yes No  
b If you answered "No" to 2a, will one be appointed? Yes No  
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.  
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent resided? Yes No  
If you answered "No" to 3, you must file for the refund as personal representative.

**CORRESPOND for documentary evidence.**

**Part III Signature and verification**  
I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.  
Signature of person claiming refund **Raymond Green** Date **2-2-24**  
Phone no. (optional)

**General Instructions** file Form 1310 to claim the refund on Mr. Green's tax return.

**A mark in the "YES" box on line 2a, Form 1310, indicates a personal representative must file the return. The correct Additional Information Line cannot be determined until documentary evidence requirements are met.**

Figure 3.11.3-42

## IDENTIFYING A CORRECTLY COMPLETED FORM 1310 FOR OTHER CLAIMANT

**Form 1310**  
(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Statement of Person Claiming Refund Due a Deceased Taxpayer**  
▶ Go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310) for the latest information.  
▶ See instructions below and on back.

OMB No. 1545-0074  
Attachment Sequence No. **87**

Tax year decedent was due a refund:  
Calendar year , or other tax year beginning , 20 , and ending , 20

Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions.  
**Laverne M. Warbler**

Date of death  
**8 / 30 / 23**

Decedent's social security number  
**000 00 8921**

Name of person claiming refund  
**Tom C. Brown**

Your social security number  
**000 00 6533**

Home address (number and street). If you have a P.O. box, see instructions.  
**1253 Viper**

Apt. no.  
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.  
**Riverside, California 92502**

**Part I** Check the one box that applies to you. You must also see instructions.

**A** ☐ Surviving spouse requesting reissuance of a refund check received in the past 12 months.

**B** ☐ Court-appointed or certified personal representative (defined below). Attach a copy of the court order or other evidence of appointment.

**C** ☒ Person, other than A or B, claiming refund for the decedent's estate. Also, complete Part II.

**Part II** Complete this part only if you checked the box on line C above.

	Yes	No
<b>1</b> Did the decedent leave a will?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2a</b> Has a court appointed a personal representative for the estate of the decedent?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If you answered "No" to 2a, will one be appointed? If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3</b> As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part III** Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ Tom C. Brown Date ▶ 02/10/24

Phone no. (optional)

**A complete Form 1310 must include a mark in the "No" box on Lines 2a and 2b, a mark in the "Yes" box on Line 3, and a signature in Part III.**

Figure 3.11.3-43

3.11.3.10.4  
(01-01-2017)  
**Additional Information**  
**Line on a Decedent**  
**Return**

- (1) An AIL is **required** on all refund and uncomputed returns. On all other returns, edit the AIL if available. (See Figure 3.11.3-44.) **Correspond** when an AIL is required and you are not able to determine the AIL from the signature line or attachments. For Form 3531, use box **25** and for Form 6001, fill in **3**, per IRM Exhibit 3.11.3-18.

- (2) Edit the name of the surviving spouse as the AIL on a FS 2 return. Include the representative's name and title on the AIL when a court-appointed or personal representative's signature is on the return.

**Exception:** Do not include a title on the AIL when the surviving spouse is also the court-appointed personal representative.

(3) Edit the title of the representative from these sources in the following priority:

- a. Court certificate
- b. Form 1310
- c. Signature area of the return

**Note:** Edit only the first representative's name and title on the AIL when more than one is present.

(4) Use the following abbreviations for these titles (See Figure 3.11.3-44):

- Administrator - ADM
- Commissioner - COMM
- Conservator - CONS
- Custodian - CUST
- Executor (Executrix) - EXEC
- Guardian - GDN
- Personal Representative - PER REP
- Trustee - TR

**Note:** Edit only the first representative's name and title on the AIL when more than one is present.

(5) Delete personal relationship suffixes (e.g., "surviving spouse", "mother", "father", "daughter", "son", etc.) from the AIL.

## EDITING AN AIL ON A REFUND DECEDENT RETURN: LEGAL REPRESENTATIVE

**924 DRAFT** *deceased 01-02-2023*

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20

Your first name and middle initial *William J* Last name *White* **DECD** Your social security number *000 00 2284*

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

**Herbert D. Badger, EXEC**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **Presidential Election Campaign**

*2220 W. Boa* **CA** **92803** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

*Anaheim* Foreign country name Foreign province/state/country Foreign postal code ☐ You ☐ Spouse

**Filing Status** ☒ Single ☐ Head of household (HOH)

Check only one box. ☐ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)

☐ Married filing separately (MFS)

**DRAFT**

32	Add lines 27, 28, 29, and 30. This is your total other payments and credits.	32	
33	Add lines 25d, 26, and 32. These are your total payments.	33	<b>4000</b>
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid.	34	<b>1300</b>
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> Savings	35a	<b>1300</b>

## Letters Testamentary

HERBERT D. BADGER was duly granted by said Court Letters Testamentary of the Estate of WILLIAM JOE WHITE, Deceased, and that HE qualified as Independent Execut OR of said Estate on the 13<sup>TH</sup> day of January, A.D. 2023, as the law requires, and that said appointment is still in full force and effect.

**Edit the name of the court-appointed representative as the Additional Information Line.**

Figure 3.11.3-44

3.11.3.10.5  
(01-01-2024)  
**Computer Condition  
Codes for Decedent  
Returns**

- (1) Edit one of the following CCCs on a **refund or uncomputed** return:
  - a. Edit CCC **"W"** if the payee is the surviving spouse **alone**, or a payee **other than** a legal representative or place of business. (See Figure 3.11.3-45.)
  - b. Edit CCC **"L"** if the payee is a legal representative (i.e., court-appointed), place of business, or a surviving spouse **and a** legal representative or place of business. (See Figure 3.11.3-45.)

**Note:** Do not edit CCC **"L"** or CCC **"W"** if corresponding for documentary evidence.

- (2) Edit one of the following CCCs on all returns where the taxpayer(s) died **during the tax period of the return:**

- a. Edit CCC “F” if a single taxpayer, or only the primary taxpayer on a joint return, is deceased. (See Figure 3.11.3-46.)
- b. Edit CCC “9” if only the secondary taxpayer died during the tax period. (See Figure 3.11.3-46.)
- c. Edit CCC “A” if both taxpayers died during the tax period. (See Figure 3.11.3-46.)

**Note:** Do **not** edit CCC “F”, “9” or “A” when the taxpayer died after the end of the tax period. (See Figure 3.11.3-45.)

**a. CCC “W”: THE SURVIVING SPOUSE IS THE PAYEE**

***Edit CCC "9" only when the secondary taxpayer's date of death is within the tax period of the return.***

***Documentary evidence is not required on a joint return signed by the surviving spouse.***

**Figure 3.11.3-45**

## EDITING CCC "F", "9" OR "A": TAXPAYER DIED DURING THE TAX PERIOD

**924 DRAFT** Jack died October 21, 2023

**1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial Jack R DECD Last name Paint Your social security number 000.00.4735  
 If joint return, spouse's first name and middle initial Marilyn Last name Paint Spouse's social security number 000.00.9145  
 Home address (number and street). If you have a P.O. box, see instructions. 2801 Orbit Apt. no. Presidential Election Campaign  
 Check here if you, or your spouse, are filing jointly. ☐ Yes ☐ No

**Filing Status** ☐ Single ☐ Head of household (HOH)  
☒ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)  
☐ Married filing separately (MFS)  
 If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent **F**  
☐ Spouse itemizes on a separate return or you were a dual-status alien

Edit CCC "F" when only the primary taxpayer died during the tax period.

**924 DRAFT** Joseph died March 3, 2023

**1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial Rita L Last name Rabbit Your social security number 000.00.0754  
 If joint return, spouse's first name and middle initial Joseph F DECD Last name Rabbit Spouse's social security number 000.00.2193  
 Home address (number and street). If you have a P.O. box, see instructions. 43 Gray Lane Apt. no. Presidential Election Campaign  
 Check here if you, or your spouse, are filing jointly. ☐ Yes ☐ No

**Filing Status** ☐ Single ☐ Head of household (HOH)  
☒ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)  
☐ Married filing separately (MFS)  
 If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent **9**  
☐ Spouse itemizes on a separate return or you were a dual-status alien

Edit CCC "9" when only the secondary taxpayer died during the tax period.

**924 DRAFT** Clinton died on Feb. 13, 2023 and Karen died on Sept. 18, 2023

**1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial Clinton R DECD Last name Fisher Your social security number 000.00.8216  
 If joint return, spouse's first name and middle initial Karen C DECD Last name Fisher Spouse's social security number 000.00.5221  
 Home address (number and street). If you have a P.O. box, see instructions. 573 Diamond Boulevard Apt. no. Presidential Election Campaign  
 City, town, or post office. If you have a foreign address, also complete spaces below. Clint Fisher Jr EXEC State ZIP code

**Filing Status** ☐ Single ☐ Head of household (HOH)  
☒ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)  
☐ Married filing separately (MFS)  
 If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent **A**  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Edit ALL from signature**

Edit CCC "A" when both taxpayers died during the tax period.

Figure 3.11.3-46

3.11.3.10.6  
(12-11-2020)  
**Short Period Decedent  
Return**

- (1) If a single taxpayer or two taxpayers on a joint return died after the currently processed calendar year (2023), a short period return may be filed. In addition to regular editing, edit the following (see Figure 3.11.3-47):

- a. The date of death in YYYY format as the tax period.

**Note:** Use the **most recent** date of death on a joint return when both taxpayers are deceased.

- b. CCC “Y” and an Action Trail  
c. CCC “A” for a joint return **or** CCC “F” for a single taxpayer  
d. Received date or today’s date if no date stamp is present  
e. CCC “R” if the return is received more than 3 months and 15 days from the end of the short period.

**Exception:** Do not edit CCC “R” if CCC “Z” criteria apply.

- (2) If on a joint return only one taxpayer died after the currently processed calendar year, a return for the surviving spouse must be filed for the entire year. If a short period return was filed instead, take one of the following actions:

- a. If the return is unnumbered, **correspond**, informing the taxpayer that a return for the entire year must be filed.  
b. If the return is numbered, edit Action Code “480” and do not correspond.

EDITING A SHORT PERIOD DECEDENT RETURN

01/01/24 - 03/08/24

924

DRAFT

1040

Department of the Treasury—Internal Revenue Service

2023

2403

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial  
Robert R.

Last name  
Lime

Your social security number  
000 00 4826

If joint return, spouse's first name and middle initial  
Cindy Husky

Last name  
DECD

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.  
5403 Lunar St.

Apt. no.

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

City, town, or post office. If you have a foreign address, also complete spaces below.  
Miami

State  
FL

ZIP code  
33152

Foreign country name

Foreign province/state/country

Foreign postal code

Filing Status  
Check only one box.

☒ Single  
☐ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS)  
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

☐ Head of household (HOH)  
☐ Qualifying surviving spouse (QSS)

Digital Assets  
At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes ☐ No

Standard Deduction  
Someone can claim:

☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

YFR

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)

1b Household employee wages not reported on Form(s) W-2

1c Tip income not reported on line 1a (see instructions)

1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

1e Taxable dependent care benefits from Form 2441, line 26

1f Employer-provided adoption benefits from Form 8839, line 29

1g Wages from Form 9919, line 6

1h Other earned income (see instructions)

1i Nontaxable combat pay election (see instructions)

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature  
Cindy Husky for Robert Lime (died 3/8/24)

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no.

Email address

Figure 3.11.3-47

3.11.3.11  
(01-01-2017)  
Fiduciary Relationships

(1) Fiduciary returns are those which are signed for the taxpayer by a representative, who is often court-appointed.

(2) Edit the fiduciary institution's name or the taxpayer's representative's name, when no institution name is present, as the Additional Information Line (AIL) in the caption. (See IRM 3.11.3.9.2.2.2.)

(3) Use the abbreviations in the following chart as suffixes to the representative's name or fiduciary's relationship.

3.11.3.11

Internal Revenue Manual

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is for Official Use Only

33440047

<b>Fiduciary Relationships/Taxpayer Representatives</b>	<b>Abbreviation</b>
Administrator	ADM
Commissioner	COMM
Conservator	CONS
Custodian	CUST
Executor/Executrix	EXEC
Guardian	GDN
Personal Representative	PER REP
Trustee	TR

**Note:** Do not add a Power of Attorney (POA) name as an Additional Information Line.

(4) Delete the word “Incompetent” from the caption when it is present.

#### 3.11.3.11.1 (11-17-2017)

#### **Documentary Evidence Requirements**

(1) Documentary evidence is **never** required for any of the following relationships:

- The parent or spouse of an incompetent taxpayer
- A parent signing for their minor child
- An attorney or Certified Public Accountant (CPA)
- A representative of a bank or other fiduciary institution, to include credit unions, pension funds, etc.
- A Military spouse out of the country on combat duty or located in a qualified hazardous duty area. See IRM 3.11.3.6.1.1 for more information regarding Combat Zone returns.

**Note:** See IRM 3.11.3.10.3 for Documentary Evidence requirements for decedent returns.

#  
#  
#

- a. The parent for a child that is **not** a minor.
- b. Any of the representatives listed in the table at IRM 3.11.3.11.

(3) Documentary evidence is always required, regardless of the dollar amount, for **all** other relationships. This includes, but is not limited to, the following:

- Son
- Daughter
- Uncle
- Aunt
- Cousin
- Nephew
- Niece
- POA

- Attorney-In-Fact

- (4) **Correspond** when documentary evidence is required but not attached. If using Form 3531, check box **1**, or Form 6001, paragraph **f/r**.

**Note:** Do not edit AIL or underline, circle out if already present in the caption, when corresponding for documentary evidence.

3.11.3.11.2  
(01-01-2016)  
**Minor Child**

- (1) A minor child is defined by any of the following
- “Minor” is notated anywhere on the return
  - Any indication the child is under age 18
- (2) Edit “**MINOR**” as a suffix to the child’s name in the caption if the return is for a minor child. (See Figure 3.11.3-48.)
- (3) Edit the parent, other fiduciary representative or guardian’s name as an additional information line in the caption **if that person signs for the child** (See *Figure 3.11.3-48 and IRM 3.11.3.9.2.2.2.*) Use the following priority to determine the name or relationship of the person(s) signing the return:
- Use information from the signature area.
  - Use information from Form 8615.
  - Correspond** for documentary evidence if a relationship cannot be determined.
- (4) **Correspond** for missing required documentary evidence. Documentary evidence requirements are:
- A minor child’s return signed by their parent **never** requires documentary evidence.
  - A minor child’s return signed by their guardian or other fiduciary representative (as shown in IRM 3.11.3.11) requires documentary evidence
  - All other relationships **always** require documentary evidence.

#

## EDITING A RETURN FOR A MINOR TAXPAYER

<b>924</b>		<b>DRAFT</b>	
<b>1040</b>		Department of the Treasury—Internal Revenue Service	
<b>U.S. Individual Income Tax Return</b>		<b>2023</b>	OMB No. 1545-0074
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____		See separate instructions.	
Your first name and middle initial <b>Maggie</b>	Last name <b>Jasper MINOR</b>	Your social security number <b>000 00 4323</b>	
If joint return, spouse's first name and middle initial <b>ANNA JASPER</b>	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>1011 South Spruce</b>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Tampa</b>		State <b>FL</b>	
Foreign country name		ZIP code <b>33602</b>	
Foreign province/state/county		Foreign postal code	
Filing Status <input checked="" type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH)			

  

<b>DRAFT</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature <b>Maggie Jasper</b>	Date <b>2/17/24</b>	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign. <b>by Anna Jasper, parent of a minor child</b>	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address		

Editing of the parent's name and the word "Minor" are required when a parent signs for his or her minor child.

Figure 3.11.3-48

3.11.3.11.3  
(11-17-2017)

**Power of Attorney (POA)**

- (1) If a POA relationship is indicated, Form 2848, *Power of Attorney and Declaration of Representative*, or a general or durable Power of Attorney must be attached. **Correspond** when missing, unless there is a notation of either of the following:

- "POA on file".
- A Centralized Authorization File (CAF) number is provided on the return or an attachment. See paragraph (2) below.

**Note:** A Form 2848 authorizes the holder to represent the taxpayer before the Service. The power to sign a tax return is not a power generally authorized by the form; the power must be specified. A Form 8821, *Tax Information Authorization*, only allows the holder to receive the taxpayer's tax information.

- (2) **Research** the POA when either of the notations in (1) above are present. **Correspond**, when research does not provide a valid (current) POA. If using Form 3531, check box 1, or Form 6001, paragraph f/r.
- (3) **Never** edit a POA name as an additional information line in the caption, unless otherwise instructed.
- (4) See IRM 3.11.3.9.2.2.2 for further information on editing additional information lines.

3.11.3.12  
(01-01-2016)  
**Filing Status (FS)**

- (1) The filing status (FS) is used to determine the taxpayer's standard deduction amount, eligibility for the earned income tax credit, and to compute their tax.
- (2) The instructions in this manual subsection are for determining and editing the correct FS.

3.11.3.12.1  
(01-01-2023)  
**Filing Status, General Instructions**

- (1) Edit the FS by either checking the correct box or by editing the FS Code in the white space under the **Filing status** heading.
- (2) TY17 and prior, Form 1040 and Form 1040A, edit the FS by either checking the correct box or by editing the FS Code to the left of the Filing Status 3 box.
- (3) The meaning of the Filing Status Codes are:
  - FS "1"- single taxpayer
  - FS "2"- married taxpayers filing joint return
  - FS "3"- married taxpayer filing a separate return (spouse dependent / exemption is not claimed)
  - FS "4"- head of household
  - FS "5"- qualifying Surviving Spouse
  - FS "6"- married taxpayer filing a separate return (spouse exemption is claimed)
- (4) Edit CCC "**Q**" when no dependents are listed on the return and one of the following conditions apply:
  - a Qualifying Non-Dependent is listed in the filing status area and FS is 4 or 5
  - Schedule EIC is attached with SSN of a Qualifying Non-Dependent
  - Form 2441 is attached with SSN of a Qualifying Non-Dependent
  - Form 8814 is attached with SSN of a Qualifying Non-Dependent

3.11.3.12.2  
(01-03-2023)  
**Determining the Filing Status**

- (1) On an **uncomputed return**, when all FS boxes are blank or multiple boxes are marked:
  - a. Edit FS "**2**" (Married filing jointly), when there are two names in the caption and two signatures are present. Circle all boxes **except** FS "2" (Married filing jointly), when multiple boxes are marked.
  - b. Take no action for all other cases.

**Note:** See IRM 3.11.3.6.2.5 for information on identifying uncomputed returns. See IRM 3.11.3.13.1 for further information on dependent editing.

- (2) On a **computed return**, when the taxpayer does not mark a box:

If there	And	Then
Is one name in the caption and one signature,	A spouse is listed as a dependent,	Edit FS " <b>6</b> " and do not code as a dependent.

If there	And	Then
Is one name in the caption and one signature	A spouse's name is entered in the Filing Status area or an S-TIN is present in the caption area,	Check FS 3 box (Married filing separate) unless FS 6 criteria (above) applies.
Is one name in the caption and one signature	Neither of the above apply,	Check FS 1 box (Single).
Are two names in the caption and two signatures,		Check FS 2 box (Married filing jointly).
Is any other condition,		Take no action.

- (3) On a **computed return** when more than one FS box is marked, circle all boxes but the largest number **unless** both FS 1 and 4 boxes are marked. (See Figure 3.11.3-49.)

If FS boxes 1 and 4 are both marked and	Then
A dependent with a TIN or an indication of a dependent who was born during the tax period and died during the same or next consecutive tax period is claimed on the Dependent Line or edited in positions 1, 3, 4, or 5.	Circle FS 1 box. (See Figure 3.11.3-49.)
<ul style="list-style-type: none"> <li>A name or "see attached" is noted on line next to Qualifying Surviving Spouse or Schedule EIC, Schedule 2441, or Form 8814 with a qualifying child is attached,</li> <li><b>AND</b> no dependents are edited in positions 1, 3, 4, or 5.</li> </ul>	Circle FS 1 and edit CCC "Q".
None of the conditions listed above are present,	Circle FS 4 box.

**Note:** Refer to the FS "4" instructions (IRM 3.11.3.12.2.4) if a spouse is claimed on the Dependent line.

## EDITING MULTIPLE FS BOXES ON A COMPUTED RETURN

<b>924</b>		<b>DRAFT</b>		
Form <b>1040</b>		Department of the Treasury—Internal Revenue Service		
<b>U.S. Individual Income Tax Return</b>		<b>2023</b>	OMB No. 1545-0074	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning		, 2023, ending		
Your first name and middle initial <b>Lois M.</b>		Last name <b>Stable</b>	Your social security number <b>000 00 6321</b>	
If joint return, spouse's first name and middle initial		Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>7343 Shad Place</b>		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Providence</b>		State <b>RI</b>		ZIP code <b>02904</b>
Foreign country name		Foreign province/state/county		Foreign postal code
Filing Status <input checked="" type="checkbox"/> Single		<input checked="" type="checkbox"/> Head of household (HOH)		
Check only one box. <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS)		<input type="checkbox"/> Qualifying surviving spouse (QSS)		
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:				
Digital Assets		At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
Standard Deduction		Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien		
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind		Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind		
Dependents (see instructions):		(4) Check the box if qualifies for (see instructions):		
(1) First name Last name <b>Ronnie Finch</b>		(2) Social security number <b>000 00 1892</b>	(3) Relationship to you <b>son</b>	
If more than four dependents		Child tax credit	Credit for other dependents <b>1</b>	
<b>DRAFT</b>	26	2023 estimated tax payments and amount applied from 2022 return		
	27	Earned income credit (EIC) <b>2975.00</b>		
	28	Additional child tax credit from Schedule 8812		
	29	American opportunity credit from Form 8863, line 8		
	30	Reserved for future use		
	31	Amount from Schedule 3, line 15		
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits		
	33	Add lines 25d, 26, and 32. These are your total payments		
	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>		
Refund	34		1200.00	
35a	1200.00			
Direct deposit?	b Routing number <b>X</b>		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
See instructions.	d Account number			
36	Amount of line 34 you want applied to your 2024 estimated tax		36	
Amount You Owe	37			
37	Subtract line 33 from line 24. This is the amount you owe.			
38	Estimated tax penalty (see instructions)		38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
Designee's name	Phone no.	Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
<b>Lois M. Stable</b>	<b>3-8-24</b>	<b>Hairdresser</b>		
Joint return?	Spouse's signature, if a joint return	Date	Spouse's occupation	

Figure 3.11.3-49

3.11.3.12.2.1 (1) When the taxpayer marks FS 1 box only:  
(12-11-2020)  
**FS 1 (Single) Box Marked**

If there is one name in the caption and one signature and	Then
A spouse is claimed as a Dependent,	Circle FS 1 box and edit FS 6. Do not code the spouse as a Dependent and edit an <b>X</b> to the left of the spouse's name on the Dependent line.
A spouse's date of death is within the tax period of the return or subsequent tax period,	<ol style="list-style-type: none"> <li>1. Circle FS 1 box and check FS 2 box.</li> <li>2. Edit the spouse's name to the caption or <b>correspond</b> if missing. <ul style="list-style-type: none"> <li>- If using Form 3531, check box <b>26</b>.</li> <li>- If using Form 6001, use fill-in <b>25</b>, per Exhibit 3.11.3-18.</li> </ul> </li> </ol> <p><b>Note:</b> Also see the decedent return editing information in IRM 3.11.3.10.</p>
None of the conditions above apply,	Take no action.

3.11.3.12.2.2  
(12-11-2020)

**FS 2 (Married Filing  
Jointly) Box Marked**

(1) When the taxpayer marks FS 2 box **only**:

If there	And	Then
Is only one signature <b>and</b> a spouse's name is listed as a Dependent,	There is no S-TIN present,	<b>Correspond</b> for the spouse's missing signature and TIN. Use Form 3531 and check boxes <b>1</b> and <b>3</b> .
Are two signatures <b>and</b> a spouse is claimed on the Dependent line,	There is no S-TIN present,	<ol style="list-style-type: none"> <li>1. Edit spouse's name to the caption.</li> <li>2. Edit an "<b>X</b>" to the left of spouse's name on the Dependent line and do not code the spouse as a Dependent.</li> </ol>
Are two names in the caption <b>and</b> the spouse's date of death is 2021 or 2022, <b>Note:</b> For <b>PY returns</b> - Spouse's date of death is within 2 years prior to the tax period of the return.	A Dependent is present	<ol style="list-style-type: none"> <li>1. Circle FS 2 box and check FS 5 box.</li> <li>2. Circle the deceased spouse's name and TIN in the caption. (See Figure 3.11.3-50.)</li> </ol>
Are <b>no</b> conditions above that apply,		Take no action.

## CHANGING FS 2 TO FS 5

**924** **DRAFT** *Mary died May 23, 2022*

**1040** Department of the Treasury—Internal Revenue Service **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial Mary L. Last name Topaz Your social security number 000 00 9658

If joint return, spouse's first name and middle initial Dave R. Last name Topaz Spouse's social security number 000 00 5367

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **Presidential Election Campaign**  
419 Tuna Circle Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
City, town, or post office. If you have a foreign address, also complete spaces below. State OH ZIP code 45234  
Cincinnati Foreign country name Foreign province/state/county Foreign postal code ☐ You ☐ Spouse

**Filing Status** ☐ Single ☒ Married filing jointly (even if only one had income) ☐ Head of household (HOH)  
☐ Married filing separately (MFS) ☒ Qualifying surviving spouse (QSS)  
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
Michelle	Topaz	000 00 5863		Child tax credit <input checked="" type="checkbox"/> Credit for other dependents <input type="checkbox"/>
Michael	Topaz	000 00 8745		Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>
				Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>
				Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>

**Income**

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	53,670
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	53,670
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	53,670
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	53,670
12	<b>Standard deduction or itemized deductions</b> (from Schedule A)	12	27,700
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	27,700
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	25,970

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

**Standard Deduction for—**  
• Single or Married filing separately, \$13,850  
• Married filing jointly or Qualifying surviving spouse, \$27,700  
• Head of household, \$20,800  
• If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2023)

Figure 3.11.3-50

3.11.3.12.2.3  
(01-01-2023)

**FS 3 (Married Filing Separately) Box Marked**

- (1) When the taxpayer marks FS 3 box **only** and spouse's exemption is claimed on the Dependent line:

If there	And	Then
Is only one name in the caption,	The spouse has <b>no</b> income,	Circle FS 3 box and edit FS "6" <ul style="list-style-type: none"> <li>Edit an <b>X</b> to the left of the spouse's name if entered on Dependent line</li> <li>Edit the S-TIN from attachments if missing.</li> <li><b>Do not</b> code the spouse as a dependent when listed on the Dependent line.</li> </ul> (See Figure 3.11.3-51.)
Is only one name in the caption,	The spouse <b>has</b> income,	<b>Correspond</b> for the correct FS. If using Form 3531, use fill-in <b>40</b> , per Exhibit 3.11.3-18. If using Form 6001, check box <b>F</b> .
Are two names in the caption, two signatures,		Circle FS 3 box and check FS "2" box. <ul style="list-style-type: none"> <li>Edit an <b>X</b> to the left of the spouse's name if entered on Dependent line.</li> <li><b>Do not</b> code the spouse as a dependent when listed on the Dependent line.</li> </ul>

### CHANGING FS 3 TO FS 6: SPOUSE HAS NO INCOME AND IS CLAIMED ON THE DEPENDENT LINE

**924** **DRAFT**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024

See separate instructions.

Your first name and middle initial **JANICE M** Last name **MARE** Your social security number **000 00 3578**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number **000 00 9524**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **10296 IRIDIUM COVE** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code **BALTIMORE MD 21233** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ ☐ You ☐ Spouse

**Filing Status** ☐ Single ☐ Head of household (HOH) ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box. **6** If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
<b>EDWARD G.</b>	<b>MARE</b>	<b>000 00 9524</b>	<b>HUSBAND</b>	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

**W-2 Wage and Tax Statement** **2023** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.

Safe, accurate, FAST! Use **irs e-file** Visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile)

a Employee's social security number **000-00-3578**

b Employer identification number (EIN) **00-3265879**

c Employer's name, address, and ZIP code **APRICOT AND SONS  
4454 PUG STREET  
BALTIMORE MD 21233**

d Control number \_\_\_\_\_

e Employee's first name and initial Last name **JANICE M MARE** 10296 IRIDIUM COVE BALTIMORE MD 21233

f Employee's address and ZIP code \_\_\_\_\_

1 Wages, tips, other compensation **27652.29** 2 Federal income tax withheld **3252.00**

3 Social security wages **27652.29** 4 Social security tax withheld **1714.44**

5 Medicare wages and tips **27652.29** 6 Medicare tax withheld **400.96**

7 Social security tips \_\_\_\_\_ 8 Allocated tips \_\_\_\_\_

9 \_\_\_\_\_ 10 Dependent care benefits \_\_\_\_\_

11 Nonqualified plans \_\_\_\_\_ 12a See instructions for box 12 \_\_\_\_\_

13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ 12b \_\_\_\_\_

14 Other \_\_\_\_\_ 12c \_\_\_\_\_

15 State Employer's state ID number \_\_\_\_\_ 16 State wages, tips, etc. \_\_\_\_\_ 17 State income tax \_\_\_\_\_ 18 Local wages, tips, etc. \_\_\_\_\_ 19 Local income tax \_\_\_\_\_ 20 Locality name \_\_\_\_\_

1a **27652.29**

1b \_\_\_\_\_

1c \_\_\_\_\_

1d \_\_\_\_\_

1e \_\_\_\_\_

Figure 3.11.3-51

3.11.3.12.2.4

(1) When the taxpayer marks FS 4 box **only**:

(01-03-2023)

**FS 4 (Head of****Household) Box Marked**

If	Then
A spouse is claimed on Dependent line <b>and</b> no other dependents are listed or claimed,	<ul style="list-style-type: none"> <li>• Circle FS 4 box and edit FS <b>6</b></li> <li>• Edit an <b>X</b> to the left of the spouse's name if entered on Dependent and delete the spouse's name if in the caption.</li> <li>• <b>Do not code</b> spouse as a dependent.</li> </ul>
A spouse is claimed on Dependent line <b>and other</b> dependents are listed or claimed,	<ul style="list-style-type: none"> <li>• Edit an <b>X</b> to the left of the spouse's name if entered on the Dependent line.</li> <li>• <b>Do not code</b> the spouse as a dependent.</li> </ul>
<ul style="list-style-type: none"> <li>• Position 1, 3, 4 or 5 does <b>not</b> have a dependent with a TIN or a dependent who was born during the tax period and died during the same or next consecutive tax period, and</li> <li>• <b>No</b> name or "see attached" noted below filing status checkboxes <b>and</b></li> <li>• <b>No</b> Schedule EIC, Schedule 2441, or Form 8814 with a qualifying child attached,</li> </ul>	Circle FS 4 box and check FS 1 box. (See Figure 3.11.3-52.)
<ul style="list-style-type: none"> <li>• A name or "see attached" is notated below filing status checkboxes or Schedule EIC, Schedule 2441, or Form 8814 with qualifying child is attached <b>and</b></li> <li>• No dependents are entered/edited in positions 1, 3, 4, or 5</li> </ul>	Edit CCC " <b>Q</b> ". (See Figure 3.11.3-53).

If	Then
A spouse's date of death is within the tax period of the return or the subsequent tax period,	<ol style="list-style-type: none"> <li>1. Circle FS 4 box and check FS 2 box.</li> <li>2. Edit the spouse's name to the caption or <b>correspond</b> if missing. <ul style="list-style-type: none"> <li>- If using Form 3531, check box <b>26</b>.</li> <li>- If using Form 6001, use fill-in <b>25</b>, per Exhibit 3.11.3-18.</li> </ul> </li> </ol> <p><b>Note:</b> See the decedent return editing information in IRM 3.11.3.10.</p>

## CHANGING FS 4 TO FS 1

**924 DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial *John S.* Last name *Caiman* Your social security number *000-00-4837*

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. *2003 N. Keelback* Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. *Billings* State *MT* ZIP code *59101*

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status** ☒ Single ☒ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your spouse.

**Digital Assets** At any time during 2023, did you: ☐ Acquire, exchange, or otherwise dispose of digital assets (see instructions) or (b) sell, exchange, or otherwise dispose of digital assets (see instructions). ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

**Schedule EIC is not attached.**

Figure 3.11.3-52

### EDITING CCC "Q": NON-DEPENDENT CHILD CLAIMED AND NO DEPENDENTS ARE ENTERED/EDITED IN POSITIONS 1, 3, 4, OR 5

<b>924</b>		<b>DRAFT</b>	
<b>Form 1040</b>		Department of the Treasury—Internal Revenue Service	
<b>U.S. Individual Income Tax Return</b>		<b>2023</b>	OMB No. 1545-0074
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20_____		See separate instructions.	
Your first name and middle initial <b>Robert</b>	Last name <b>Elk</b>	Your social security number <b>000 00 6123</b>	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. <b>2213 Bobcat Lane</b>		Apt. no.	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Memphis</b>		State <b>TN</b>	
Foreign country name		ZIP code <b>38101</b>	
Foreign province/state/county		Foreign postal code	
<b>Filing Status</b> <input type="checkbox"/> Single <input checked="" type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: <b>Anthony Elk</b>			
<b>Digital Assets</b> At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>Standard Deduction</b> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input checked="" type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien			
<b>Age/Blindness</b> You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind			
<b>Dependents</b> (see instructions): If more than four dependents, see instructions and check			
(1) First name	Last name	(2) Social security number	(3) Relationship to you
			(4) Check the box if qualifies for (see instructions):
			Child tax credit
			Credit for other dependents

Figure 3.11.3-53

3.11.3.12.2.5  
(01-03-2023)

**FS 5 (Qualifying  
Surviving Spouse Box  
Marked**

- (1) Refer to the decedent editing instructions in IRM 3.11.3.10 if the spouse died during the tax period of the return.
- (2) When the taxpayer marks FS 5 box **only**:

If the	And	Then
<p>Spouse's date of death is <b>not</b> 2021 or 2022,</p> <p><b>Note:</b> For <b>PY returns</b> - Spouse's date of death is <b>not</b> within 2 years prior to the tax period of the return.</p>	<ul style="list-style-type: none"> <li>• There is <b>at least one</b> dependent coded in position 1, 3, 4, or 5 with a TIN or a dependent who was born during the tax period and died during the same or next consecutive tax period</li> <li>• <b>or</b> a qualifying child on Schedule EIC, <b>or</b> a name or see attached noted in the filing status area.</li> </ul>	<p>Circle FS 5 and check FS 4 box. (See Figure 3.11.3-54.)</p>
<p>Spouse's date of death is <b>not</b> 2021 or 2022,</p> <p><b>Note:</b> For <b>PY returns</b> - Spouse's date of death is <b>not</b> within 2 years prior to the tax period of the return.</p>	<ul style="list-style-type: none"> <li>• A name or "see attached" is noted on line next to Qualifying Surviving Spouse or Schedule EIC, Schedule 2441, or Form 8814 with a qualifying child is attached,</li> <li>• <b>AND</b> no dependents are edited in positions 1, 3, 4, or 5.</li> </ul>	<p>Circle FS 5 and check FS 4 box. Edit CCC "Q".</p>

If the	And	Then
<p>Spouse's date of death is <b>not</b> 2021 or 2022,</p> <p><b>Note:</b> For <b>PY returns</b> - Spouse's date of death is <b>not</b> within 2 years prior to the tax period of the return.</p>	<ul style="list-style-type: none"> <li>• There are <b>no</b> dependents coded in positions 1, 3, 4, or 5, with a TIN</li> <li>• nor a dependent who was born during the tax period and died during the same or next consecutive tax period,</li> <li>• <b>nor</b> a qualifying child on Schedule EIC, Schedule 2441, or Form 8814 or a name or see attached noted in the filing status area.</li> </ul>	<p>Circle FS 5 and check FS 1 box.</p>
<p>A spouse's date of death is within the tax period of the return or the subsequent tax period,</p>	<p>One name in the name line,</p>	<p>1. Correspond, if the spouse's name can't be found.</p> <ul style="list-style-type: none"> <li>- If using Form 3531, check box <b>26</b>.</li> <li>- If using Form 6001, use fill-in <b>25</b>, per Exhibit 3.11.3-18.</li> </ul>
<p>Spouse's date of death is not present,</p>		<p>Take no action.</p>

## CHANGING FS 5 TO FS 4

**924** **DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

Your first name and middle initial *Kathy* Last name *Finch* Your social security number *000 00 4983*

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. *1205 Oriole Ln* Presidential Election Campaign  
City, town, or post office. If you have a foreign address, also complete spaces below. State *FL* ZIP code *33152* Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ ☐ You ☐ Spouse

**Filing Status** ☐ Single ☒ Head of household (HOH)  
☐ Married filing jointly (even if only one had income)  
Check only one box. ☐ Married filing separately (MFS) ☒ Qualifying surviving spouse (QSS)  
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: *Spouse died in 2020*

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions)
<i>Randy</i>	<i>Finch</i>	<i>000 00 5678</i>	<i>Son</i>	<input checked="" type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

If more than four dependents, \_\_\_\_\_

**Do not change the Filing Status if the spouse died in 2021 or later.**

Figure 3.11.3-54

3.11.3.13  
(02-05-2021)  
**Dependents**

- (1) There are **no** exemptions on TY18 and later returns only dependents.
- (2) There are two types of exemptions on prior year returns:
  - Personal exemptions
  - Dependency exemptions
- (3) A taxpayer is allowed one personal exemption for him/herself (two on a joint return), as long as they cannot be claimed as a dependent by another taxpayer.
- (4) Taxpayers are also allowed one dependency exemption for each person they can claim as a dependent.

3.11.3.13.1  
(01-02-2020)  
**Dependent Coding**

- (1) Dependents are edited on Form 1040 in the margin directly to the right of the dependents area of the return.
- (2) There are six dependent positions. The six positions are used to identify different relationships between the dependent and the taxpayer.
  - Dependent position 1 - **Child relationships**
  - Dependent position 2 - **Will always be zero (TY18 and later)**

**Note:** For TY17 and prior, Dependent position 2 will be edited as "Child who did not live with you".

- (See Figure 3.11.3-55.)

- (3) Dependents will be coded based on the relationship listed in column (3).
- (4) Edit leading zeros. Edit a **0** (zero) in any prior position for which a dependent has not been coded when editing dependent positions 3 through 6. **Do not** edit trailing zeros. (See Figure 3.11.3-56.)
- (5) Edit dependents to position 5 when the relationship of the dependent is not listed.
- (6) The number of dependents edited should equal the number of dependents listed by the taxpayer on the Form 1040 or attachments. (See Figure 3.11.3-57.)
- (7) If the taxpayer indicates a relationship of "Self", "Me", "Spouse", "Husband", "Wife", or "Common law spouse", edit an **"X"** to the left of the dependent name and do not code them in any position.

<b>Assets</b>	exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No			
<b>Standard Deduction</b>	Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien					
<b>Age/Blindness</b>	You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind      Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind					
<b>Dependents</b>	(see instructions):					
	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here <input type="checkbox"/>					Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
<b>Income</b>	1a Total amount from Form(s) W-2 - box 1 (see instructions)					1a

***(Numbers indicate positions that are edited by tax examiners.)***

- ①** *Child relationships*
- ②** *Will always be edited “0”*
- ③** *Parents/Grandparents*
- ④** *Qualifying children*
- ⑤** *Other dependents*
- ⑥** *Overflow from ①*

**Figure 3.11.3-55**

## EDITING LEADING ZEROS

**DRAFT**

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
 Deduction ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
Jason	Rose	000 00 5679	father	<input type="checkbox"/>	<input type="checkbox"/>
Daniel	Brown	000 00 3482	uncle	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

0  
0  
1  
0  
1

**Edit dependents to dependent positions as follows:**

- ③ Jason – parent/grandparent (father).
- ⑤ Daniel – other dependent (uncle).

**Zeros are required only in empty positions before, not after, a position with an entry.**

Figure 3.11.3-56

## EDITING DEPENDENT POSITIONS

<b>DRAFT</b>	Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind					
	<b>Dependents</b> (see instructions):					
	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
	If more than four dependents, see instructions and check here <input type="checkbox"/>					
	Luke White		000 00 8562	son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Amy White		000 00 0179	daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Andrew White		000 00 4183	father	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
1a Total amount from Form(s) W-2 (see instructions)						1a

2  
0  
1

**Edit children to position 1 and parents to position 3.**

<b>DRAFT</b>	Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind					
	<b>Dependents</b> (see instructions):					
	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
	If more than four dependents, see instructions and check here <input type="checkbox"/>					
	Billy Green		000 00 6321	Nephew	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Deirdre Tan		000 00 4523	Foster Child	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
1a Total amount from Form(s) W-2 (see instructions)						1a

0  
0  
0  
2

**Edit qualifying children to position 4.**

<b>DRAFT</b>	Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind					
	<b>Dependents</b> (see instructions):					
	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
	If more than four dependents, see instructions and check here <input type="checkbox"/>					
	Edwin Amber		000 00 7523	boyfriend	<input type="checkbox"/>	<input type="checkbox"/>
	Brandy Amber		000 00 3716	daughter-in-law	<input type="checkbox"/>	<input type="checkbox"/>
	Morgan Black		000 00 4593		<input type="checkbox"/>	<input type="checkbox"/>
	Nathan Silver		000 00 3087	cousin	<input type="checkbox"/>	<input type="checkbox"/>
1a Total amount from Form(s) W-2 (see instructions)						1a

0  
0  
0  
0  
4

**Edit dependents with a blank relationship and other dependents to position 5.**

Figure 3.11.3-57

3.11.3.13.1.1  
(11-12-2021)

#### Determining Dependent Relationship

(1) The child relationship (position 1) includes notations of the following:

- “Child”, “son”, or “daughter”
- “Adopted child”, “adopted son”, or “adopted daughter”
- “Grandchild”, “grandson”, or “granddaughter”
- “Great-grandchild”, “great-great-grandchild”, “great-grandson”, “great-great-grandson”, “great-granddaughter”, “great-great-granddaughter”
- “Stepchild”, “stepson”, or “stepdaughter”

(2) Child who did not live with you due to divorce or separation, position 2 is not applicable for TY18 and later and will always be edited as **0** when it is necessary to edit subsequent dependent positions. For TY17 and prior, when an entry is present in position 2, Form 8332, Form 2120, or copy of divorce decree is attached, edit FPC “A”.

**Note:** Form 8332 or Form 2120 must show entries.

(3) The parent relationship (position 3) includes notations of the following:

- “Parent”, “father”, or “mother”
- “Stepparent”, “stepfather”, or “stepmother”
- “Parent-in-law”, “father-in-law”, or “mother-in-law”
- “Grandparent”, “grandfather”, or “grandmother”
- “Great-grandparent”, “great-great-grandparent”, “great-grandfather”, “great-great-grandfather”, “great-grandmother”, “great-great-grandmother”

(4) The “qualifying child” relationship (position 4) includes notations of the following:

- “Foster child”, “foster son”, or “foster daughter”
- “Ward”
- Any child placed by an authorized agency
- “Brother”, “sister”, “brother-in-law”, “sister-in-law”, “step-brother”, “step-sister”, “half-brother” or “half-sister”
- “Nephew” or “niece”

(5) Include in “other” relationships (position 5) any dependent not identified in (1), (3) or (4) above. “Other” relationships include the following:

- “Uncle” or “aunt”
- “Son-in-law” or “daughter-in-law”
- “Friend”, “boyfriend”, or “girlfriend”
- All dependents who did not live in the US **except** for parent relationships

**Note:** Indication that the dependent did not live in the U.S. include, but are not limited to the following notation:

“CN” or “Canada”

“F” for foreign dependent

“MX” or “Mexico”

- “Cousin”
- “Godchild”, “godson”, “goddaughter”
- “Boyfriend’s/girlfriend’s child”, “boyfriend’s/girlfriend’s son”, “boyfriend’s/girlfriend’s daughter”, “mother of child”, “father of child”

**Note:** This list is not all inclusive.

(6) If more than nine dependents are identified for position 1, edit the excess in position 6.

**Note:** Do not use Schedule EIC to determine Dependent positions.

3.11.3.13.2  
(12-11-2020)  
**Dependent’s Name  
Control and TIN**

(1) Up to four dependents’ name controls and TINs can be transcribed.

3.11.3.13.2.1  
(11-12-2021)  
**Dependent’s TIN**

(1) Every dependent claimed **must** have a valid TIN. Search attachments, including Schedule EIC, and Form 2441, for any dependent TIN not listed or invalid on the Dependent lines.

**Note:** If editing from attachments and the taxpayer indicates dependent children are eligible for the Child Tax Credit or Credit for Other Dependents, ensure the correlating checkboxes are marked on Dependent line, column (4).

**Note:** If a Form W-7A is attached, see IRM 3.11.3.13.2.1.1.

(2) If the TIN is **found**, and:

Four TINs are	Then
Already listed,	“X” the name of the dependent(s) without a listed TIN.
<b>Not</b> already listed,	Edit up to four TINs to Dependent lines. (See Figure 3.11.3-58.)

## EDITING DEPENDENTS' TINs FROM ATTACHMENTS

**924** **DRAFT**  
**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_ See separate instructions.

Your first name and middle initial **William H.** Last name **Green** Your social security number **000 00 3943**  
 If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

**Deduction** ☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents
<b>John</b>	<b>Green</b>	<b>000 00 3287</b>	<b>son</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Lisa</b>	<b>Green</b>	<b>000 00 5474</b>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Paul</b>	<b>Green</b>	<b>000 00 6639</b>		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐ **10002**

Total amount from Form 1040, line 68 (instructions) \_\_\_\_\_

---

**DRAFT**  
**SCHEDULE EIC**  
**(Form 1040)**

Department of the Treasury  
 Internal Revenue Service

**Earned Income Credit**  
 Qualifying Child Information

OMB No. 1545-0074  
**2023**  
 Attachment Sequence No. **43**

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.  
 Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.

Name(s) shown on return \_\_\_\_\_ Your social security number \_\_\_\_\_

**CAUTION** *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

**Qualifying Child Information**

	Child 1	Child 2	Child 3
	First name	Last name	First name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	<b>Lisa</b>	<b>Green</b>	<b>Paul</b>
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2023 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2023 and did not have an SSN	<b>000-00-5474</b>	<b>000-00-6639</b>	

Figure 3.11.3-58

- (3) If the TIN is **invalid** or **not found** on the return or attachments, take the following actions:

If the taxpayer	And	Then
Provides no TIN,	less than four TINs are present for other dependents,	"X" the dependent's name. (See Figure 3.11.3-59.)
Provides no TIN,	at least four TINs are present for other dependents,	"X" dependent-positions 1-6. (See Figure 3.11.3-60.) <b>Note:</b> Also "X" the dependent's name if present.
Notes "Died", (child born during the tax period and died during the same or next consecutive tax period),	birth or death certificate, or copies of hospital medical record(s) are not attached,	<b>Correspond</b> for the missing birth certificate. For Form 3531, use box <b>5</b> and for Form 6001, use box <b>E</b> .

- (4) **Correspond** for missing TINs of all dependents **when corresponding for other missing return items**. For Form 3531, use box **4** and for Form 6001, use box **F** for Form 5129.

**Exception:** Do not correspond for a missing dependent TIN when any of the following apply:

- there is an indication the dependent was born during the tax period and died during the same or next consecutive tax period.
- the taxpayer notates "Amish", "Mennonite", "Form 4029", or if Form 4029 is attached.
- there is an indication of "ITIN Rejected".
- Notation of **NRA** is present.

### DELETING DEPENDENT'S NAME IN THE DEPENDENTS AREA: MISSING TIN NOT FOUND ON RETURN OR ATTACHMENTS

Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind		Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind	
<b>DRAFT</b>	<b>Dependents</b> (see instructions):		(4) Check the box if qualifies for (see instructions):
	(1) First name	(2) Social security number	(3) Relationship to you
	Last name		
	Child tax credit	Credit for other dependents	
If more than four dependents, see instructions and check here <input type="checkbox"/>	Paul Wolf	000 00 2501	son
	X Kristen Shepherd		cousin
<b>Income</b>	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	135,450
	b Household employee wages not reported on Form(s) W-2	1b	

**Correspond for missing TINs when corresponding for other missing items.**

Figure 3.11.3-59

**MISSING TIN FOR DEPENDENT CANNOT BE PERFECTED  
AND AT LEAST FOUR TINS ARE PRESENT FOR OTHER DEPENDENTS**

<b>Deduction</b> <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																				
<b>Age/Blindness</b> You: <input type="checkbox"/> Were born before January 2, 1959	<input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind																																			
<b>Dependents</b> (see instructions):																																				
<table border="1"> <thead> <tr> <th>(f) First name</th> <th>Last name</th> <th>number</th> <th>Relationship to you</th> <th>(4) Check the box if qualifies for (see instructions):</th> <th>Child tax credit</th> <th>Credit for other dependents</th> </tr> </thead> <tbody> <tr> <td>Rene Owl</td> <td></td> <td>000 00 2501</td> <td>son</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Joanne Owl</td> <td></td> <td>000 00 3521</td> <td>daughter</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Kevin Owl</td> <td></td> <td>000 00 3207</td> <td>son</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Louisa Owl</td> <td></td> <td>000 00 1212</td> <td>daughter</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	(f) First name	Last name	number	Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents	Rene Owl		000 00 2501	son	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Joanne Owl		000 00 3521	daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Kevin Owl		000 00 3207	son	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Louisa Owl		000 00 1212	daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><b>Take no action.</b></p> <p><b>Additional dependents:</b> Jeff Swan -- nephew</p>
(f) First name	Last name	number	Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents																														
Rene Owl		000 00 2501	son	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																														
Joanne Owl		000 00 3521	daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																														
Kevin Owl		000 00 3207	son	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																														
Louisa Owl		000 00 1212	daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																														
<b>Income</b>	<table border="1"> <tr> <td>1a</td> <td>Total amount from Form(s) W-2, box 1 (see instructions)</td> </tr> <tr> <td>b</td> <td>Household employee wages not reported on Form(s) W-2</td> </tr> <tr> <td>c</td> <td>Tip income not reported on line 1a (see instructions)</td> </tr> <tr> <td>d</td> <td>Medicaid waiver payments not reported on Form(s) W-2 (see instructions)</td> </tr> </table>	1a	Total amount from Form(s) W-2, box 1 (see instructions)	b	Household employee wages not reported on Form(s) W-2	c	Tip income not reported on line 1a (see instructions)	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)																											
1a	Total amount from Form(s) W-2, box 1 (see instructions)																																			
b	Household employee wages not reported on Form(s) W-2																																			
c	Tip income not reported on line 1a (see instructions)																																			
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)																																			

***If you have already edited dependent positions, "X" your dependent entries.***

**Figure 3.11.3-60**

3.11.3.13.2.1.1  
(04-20-2018)  
**Adoption TIN**

- (1) A taxpayer who does not know the TIN of the child they are adopting may still claim an exemption for the dependent by obtaining a temporary adoption taxpayer identification number (ATIN). ATINs are used for tax purposes only and are obtained by filing Form W-7A. ATINs are processed at the AUSPC only. ATINs appear in the following format: **9XX-93-XXXX**.
- (2) When Form W-7A is attached to the return, verify the child listed on the Form W-7A is being claimed as a dependent on the return.
  - a. If the child is listed as a dependent in Position 1 and **already has** an ATIN, "**X**" the photocopy of the Form W-7A and continue processing the return.
  - b. If the child is **not** claimed as a dependent, detach the Form W-7A and related documentation, and route to AUSPC. Edit an action trail on the return and continue processing. (Austin - follow local routing instructions.)
  - c. If the child is listed as a dependent on the return and the TIN is missing, edit the received date on Form W-7A in **MMDDYY** format and detach it from the return. Route the Form W-7A and all related documentation to AUSPC. Edit an action trail on the return and continue processing.

**Note: Documentation** attached to the Form W-7A should be at least one of the following:

- Placement agreement between the parent(s) and the agency.
  - Document signed by the hospital authorizing the release of a newborn.
  - Court Order ordering or approving the placement of a child for legal adoption.
  - Affidavit signed by the adoption attorney or government official who placed the child with the parent(s) for legal adoption.
- d. Complete Form 3210 and mail Forms W-7A and documentation to AUSPC at:

Internal Revenue Service  
3651 S. IH 35  
Stop: 6182  
Austin, TX 78741-7855

**Exception: AUSPC only:** Do **not** detach Form W-7A from the return. Follow local routing procedures. When the ATIN unit sends the return back through processing after assigning the ATIN, they will edit the ATIN assignment date on the left side margin of refund returns only. For example, **02 RPD 05-14-2024**. Edit this date on line 4 of Form 3471, *Edit Sheet*, if current date is after April 15, 2024.

3.11.3.13.2.2  
(11-12-2021)

**Dependent's Name  
Control**

- (1) The name control(s) must be present for the first four dependents with TINs listed on the Dependent lines of Form 1040. If missing, edit the name control(s) to the dependents name area.

**Note:** When the dependent name control is the same for each dependent, **ditto marks** are acceptable after editing the first dependent name control.

- (2) Determine the missing name control(s) in the following priority:

- a. From Schedule EIC or other supporting attachments. (See Figure 3.11.3-61.)

**Note:** If editing from attachments and the taxpayer indicates dependent children are eligible for the Child Tax Credit or Credit for Other Dependents, ensure the correlating checkboxes are marked on Dependent line, column (4).

**Note:** Honor taxpayer's ditto ("") marks when used to duplicate dependent last names.

- b. From the primary taxpayer's name control. (See Figure 3.11.3-62.)

## EDITING DEPENDENT INFORMATION FROM AN ATTACHMENT

Dependents	SSN	Relationship	CTC
Shawn Willow	000-00-3251	Son	X
David Ash	000-00-9823	Nephew	
Gloria Willow	000-00-7549	Daughter	X
Dena Magnolia	000-00-5115	Aunt	
George Magnolia	000-00-0368	Uncle	

**Edit T-line information from an attachment.**

Standard Deduction ☐ Someone can claim: ☐ I am ☐ Spouse itemizes on a separate return

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ January 2, 1959 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
See attachment	WILL	000 00 3251		Child tax credit <input checked="" type="checkbox"/> Credit for other dependents <input type="checkbox"/>
	ASH	000 00 9823		Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>
	WILL	000 00 7549		Child tax credit <input checked="" type="checkbox"/> Credit for other dependents <input type="checkbox"/>
	MAGN	000 00 5115		Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>

Total amount from Form 1040 (see instructions)

20012

Figure 3.11.3-61

EDITING DEPENDENT NAME CONTROLS:  
NO LAST NAME IS PRESENT

**924 DRAFT**

**1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024, See separate instructions.

Your first name and middle initial **Kevin D.** Last name **Brown** Your social security number **000 00 5879**

If joint return, spouse's first name and middle initial **Megan A** Last name **Brown** Spouse's social security number **000 00 4154**

Home address (number and street). If you have a P.O. box, see instructions. **3489 Apricot St.** Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. **Santa Fe** State **NM** ZIP code **87501**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Filing Status ☐ Single ☒ Married filing jointly (even if you have a separate return) ☐ Head of household (HOH) ☐ Married filing separately (if you checked the MFS box, a qualifying person is a child but not a spouse)

Check only one box. **No other dependent information on return or attachments.** (QSS) \_\_\_\_\_

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Standard Deduction ☐ Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
John	BROW	000 00 6332	son	Child tax credit <input checked="" type="checkbox"/> Credit for other dependents <input type="checkbox"/>
Bernadette	"	000 00 5859	daughter	Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>
Amanda	"	000 00 3214	child	Child tax credit <input type="checkbox"/> Credit for other dependents <input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

3

Figure 3.11.3-62

3.11.3.14  
(01-01-2023)  
**Form 1040**

- (1) The instructions provided in this subsection of the manual are for editing pages 1 and 2 of the Form 1040.

**Reminder:** Any instructions for Form 1040 also apply to Form 1040-SR, 1040(SP) and 1040-SR(SP).

These instructions include:

- General editing procedures
- Income (lines 1a through 8)
- Adjusted gross income (line 11)
- Total tax (line 24)
- Federal Income Tax Withheld (lines 25a through 25c)
- Refund or amount owed (lines 35a through 37)
- Estimated Tax Penalty (line 38)
- Third Party Designee
- Signature
- Preparer information

- (2) All lines on Form 1040 are T-lines, except for the following:

- Lines 1b - 1h
- Line 12
- Line 14
- Line 17
- Line 18
- Line 20
- Line 22
- Line 25a
- Line 25b
- Line 25c
- Line 31
- Line 34

- (3) There are also T-Compute lines on Form 1040. These are:

- Line 1z
- Line 9- Total Income
- Line 11 - Adjusted Gross Income
- Line 15 - Taxable Income
- Line 21 - Total Non-Refundable Credits (NA for TY18-TY19)
- Line 24 - Total Tax
- Line 25d - Federal Income Tax Withheld
- Line 32 - Total Other Payments and Refundable Credits
- Line 33 - Total Payments
- Line 35a - Refund Amount
- Line 37 - Balance Due Amount

**Note:** Refer to Job Aid 2431-009 for an illustration of all Form 1040 T-lines and T-Compute lines for all related transcribed forms and schedules.

- (4) Refer multiple Form 1040 for the same taxpayer and same tax period to the Work Leader for combining.

3.11.3.14.1  
(01-01-2023)  
**Form 1040, General  
Editing Instructions**

- (1) Edit RPC **"L"** if there are no significant T-line entries present or edited from attachments on lines 1 through 38. Also edit CCC **"B"**.
- (2) Edit RPC **"V"** when the tax form is computer generated. Computer-generated forms are identified by a three-alpha character software code in the bottom margin of page 1 or 2 (for 1040-SR page 1, 2, 3 or 4). (See Figure 3.11.3-63.) Also edit SPC **"Y"** if FFF is present in the bottom margin.

**Exception:** Do not edit RPC **"V"** on computer-generated returns when there is an indication the return was prepared by Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) (e.g., the presence of an **"S"** within the PTIN field). (See IRM 3.11.3.14.8.2.)

### EDITING RPC **"V"** AND SPC **"Y"** ON A COMPUTER-GENERATED RETURN

#### FORM 1040:

**924 DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_ See separate instructions.

Your first name and middle initial **Ruby** Last name **Morgan** Your social security number **000 00 3486**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **2104 Maple St.** Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. **Tampa** State **FL** ZIP code **33602**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status** ☒ Single ☐ Married filing jointly (even if only one had income) ☐ Head of household (HOH)

Check only: ☐ Married filing jointly or Qualifying surviving spouse, \$27,700 ☐ Head of household, \$20,800 ☐ If you checked any box under Standard Deduction, see instructions.

7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 12, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	<b>26,400</b>
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	<b>26,400</b>
12	<b>Standard deduction or itemized deductions</b> (from Schedule A)	12	<b>15,700</b>
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	<b>15,700</b>
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	<b>10,700</b>

For Disclosure **V** **Three-Alpha Character Software Code** Cat. No. 11320B Form **1040** (2023)

**BBA FFF** **Free File Software Code**

Figure 3.11.3-63

- (3) Some special conditions on returns will require special editing procedures. Taxpayers are instructed to note certain conditions on the return which you must identify. Edit these returns using instructions in the "Special Situations and Returns" subsection. These special situations are:

Special Situations	IRM Reference
Combat Zone and other Military Operations	IRM 3.11.3.6.1.1
Killed in Terrorist Action (KITA)	IRM 3.11.3.6.1.2
Natural Disaster/Emergency Relief Program	IRM 3.11.3.6.1.3
Hardship/Taxpayer Advocate Services (TAS)	IRM 3.11.3.6.1.4
Examination case	IRM 3.11.3.6.1.5
Frivolous Filer/Non-Filer Returns	IRM 3.11.3.6.1.6
Identity Theft	IRM 3.11.3.6.1.7
Suicide Threat	IRM 3.11.3.6.1.8

- (4) Some types of returns will require special editing procedures. Edit the returns using the instructions in the “Special Situations and Returns” subsection. These special returns are:

Special Returns	IRM Reference
Amended	IRM 3.11.3.6.2.1
Unprocessable	IRM 3.11.3.6.2.2
Blank	IRM 3.11.3.6.2.3
Incomplete	IRM 3.11.3.6.2.4
Uncomputed	IRM 3.11.3.6.2.5
Blocked or Deferrable Income	IRM 3.11.3.6.2.6
Correspondence Imaging Inventory (CII)	IRM 3.11.3.6.2.7
Combined Tax Liabilities	IRM 3.11.3.6.2.8
Community Property	IRM 3.11.3.6.2.9
Form 8938, Statement of Foreign Financial Assets	IRM 3.11.3.6.2.10
Injured Spouse	IRM 3.11.3.6.2.11
Innocent Spouse	IRM 3.11.3.6.2.12
International	IRM 3.11.3.6.2.13
Misblocked	IRM 3.11.3.6.2.14
Misfiled	IRM 3.11.3.6.2.15
Reinput	IRM 3.11.3.6.2.16
Returns Secured by Collections	IRM 3.11.3.6.2.17
Short Period	IRM 3.11.3.6.2.18
Substitute for Return	IRM 3.11.3.6.2.19
52-53 Week	IRM 3.11.3.6.2.20
Blind Trust	IRM 3.11.3.6.2.21

- (5) Refer to the decedent return instructions in IRM 3.11.3.10 when any of the following are present:
- “Deceased” is written on the return
  - A date of death is present on the return
  - “Surviving spouse” is written in the caption or the signature area
  - There is any other indication the taxpayer is deceased
  - “Estate of” is present in the caption.
- (6) Other notations and conditions may also require special editing. These are included in the line-by-line instructions.

3.11.3.14.2  
(01-01-2023)  
**Income, Adjustments,  
and Credits - Lines 1a  
through 32**

- (1) All lines on Form 1040 are edited in dollars only except lines 24 through 38.

3.11.3.14.2.1  
(01-01-2024)

**Line 1a - W-2 Wages**

- (1) Use the table below for editing conditions on line 1a Form 1040:

Condition on Line 1a	Action
Entry on line 1a, no Form W-2 attached.	Take no action. Form W-2 is not required for line 1a. (May be required as support for earned income when EIC is claimed.) (See IRM 3.11.3.14.2.32.)
Line 1a is blank.	Edit amounts from Wages, tips and other compensation box on Forms W-2. <b>Exception:</b> Do <b>not</b> edit to line 1a if Form W-2 income is for a minister, insurance salesman, or statutory employee and the income is reported elsewhere on the return.
W-2 Income	Edit to line 1a if found elsewhere. <b>Exception:</b> Leave where found and edit RPC "S" if taxpayer is a minister, insurance salesman, or if statutory employee is indicated.

- (2) Use the following table for editing other income:

Income Identified As:	Action:
Dependent Care Benefits (DCB) on other than Form 1040, line 1e,	Delete where found and edit to line 1z.
Deferred Compensation (DFC) on other than Schedule 1, line 8t,	Delete the amount where found and edit to Schedule 1, line 9.
Disability Pension, (on other than lines 1h, 4a, or 4b),	<ol style="list-style-type: none"> <li>If statement indicates treatment as retirement pension, delete and add to line 5b. <b>Note:</b> If Disability Pension is identified on line 5a or 5b, take no action.</li> <li>If Form 1099-R, box 7, has Distribution Code <b>3</b>, delete where found and add to line 1z.</li> </ol>

Income Identified As:	Action:
Disability Pension (not on lines 1h, 4a, or 4b) identified from: <ul style="list-style-type: none"><li>• Form 1099-R with Code 3 in Box 7.</li><li>• Disability indicated on Form 1099-R.</li><li>• Other indication that Disability Pension is included on the return.</li></ul>	Delete where found and add to line 1z.
Gambling other than on Schedule 1, line 8b,	<ol style="list-style-type: none"><li>1. Delete gambling amount where found and add to Schedule 1 line 9. <b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</li><li>2. If Schedule A is attached, see IRM 3.11.3.18.1.</li></ol>

Income Identified As:	Action:
Gambling ( <b>Net:</b> winnings minus losses),	<p>1. <b>No indication of a professional gambler:</b></p> <p>a. Delete amount where found and edit to Schedule 1, line 9.</p> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p> <p>b. If net amount is zero, and <b>no</b> gross amount is indicated and:</p> <ul style="list-style-type: none"> <li>• Form W-2G is attached, edit CCC “Y” and an Action Trail.</li> <li>• Form W-2G is not attached, <b>correspond</b> for gross winnings with Form 3531/6001, using fill-in 7, per Exhibit 3.11.3-18.</li> </ul> <p>2. <b>Indication of professional gambler:</b></p> <p>a. Delete gambling amount from where found and add to Schedule 1 line 3.</p> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p> <p>b. <b>Correspond</b> for Schedule C, if not attached.</p> <p>c. If Schedule SE is not attached or reported, also correspond for SE tax liability when the amount is \$434 or more. For Form 6001, use box <b>W</b>. For Form 3531, check box <b>16</b>.</p>
Medicaid Waiver Payment (MWP), Notice 2014-7, IRC 131, In-Home Health Services (IHHS), In-Home Support Services (IHSS), Difficulty of Care payment,	<p>Take No Action</p> <p><b>Note:</b> This income is an acceptable source for EIC.</p>

Income Identified As:	Action:
Non-Disability Pension,	Delete where found. Move the amount to line 5b. (See Figure 3.11.3-64.)
Non-Employee Compensation other than on line 1a, 1h, or Schedule 1, line 8z,	<ol style="list-style-type: none"><li>1. Delete where found and add to Schedule 1 line 9. <b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</li><li>2. If amount is \$434 or more (with or without Form 1099-NEC), and Schedule SE is not attached or reported, also edit RPC “N”. <b>Note:</b> Do <b>not</b> edit RPC “N” if Self-Employment and non - self-employment cannot be broken down.</li></ol>

Income Identified As:	Action:
Non-Taxable Income: <ul style="list-style-type: none"> <li>• Accident and health insurance proceeds</li> <li>• “Black lung” benefits</li> <li>• Casualty insurance and other reimbursements</li> <li>• Child support</li> <li>• Damages awarded for physical injury or sickness</li> <li>• Federal Employees’ Compensation Act (FECA) payments</li> <li>• Interest on state or local government obligations</li> <li>• Public Aid</li> <li>• Supplemental Security Income (SSI)/SSI Disability</li> <li>• Tax-Sheltered Annuities</li> <li>• Temporary Assistance for Needy Families (TANF)</li> <li>• VA Benefits</li> <li>• Welfare Benefits/ Payments</li> <li>• Workforce Payments</li> <li>• Worker’s Compensation</li> </ul>	Subtract all income identified as nontaxable from Form 1040, line 1a, or, if reported on lines 1b through 1h, subtract from line 1z.
Pension,	See Disability or Non-Disability Pension.
Prisoner Income (PRI), wages earned while incarcerated other than on Schedule 1, line 8u,	Delete where found and edit to Schedule 1 line 9. For TY22 and later, also edit SPC “J”.
Railroad Retirement Benefits,	1. If gross and taxable amounts with a difference of \$1 or more can be determined, move to lines 5a and 5b. See IRM 3.11.3.14.2.12. 2. Otherwise, edit the amount to line 5b.
Scholarship (SCH), Fellowship, Grant, or Stipend other than on Schedule 1, line 8r,	Delete the amount where found and edit to Schedule 1, line 8r.

Income Identified As:	Action:
Self-Employment Income other than on Schedule 1, line 8z (See Exhibit 3.11.3-11 for an extensive listing of types of self-employment),	<ol style="list-style-type: none"> <li>1. Delete where found and add to Schedule 1 line 9.</li> </ol> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p> <ol style="list-style-type: none"> <li>2. If amount is \$434 or more and Schedule SE is not attached or reported, also edit RPC “N”.</li> <li>3. If Form 1099-NEC is attached with or without a notation and an amount is present in box 1, Form 1099-NEC, edit RPC “N” unless the amount is less than \$434 or Schedule SE is present. On prior year returns, amount may be found on Form 1099-MISC, box 7.</li> </ol> <p><b>Note:</b> Do <b>not</b> edit RPC “N” if any of the following conditions exist:</p> <ul style="list-style-type: none"> <li>- Self-Employment and non-self-employment cannot be broken down.</li> <li>- Taxpayer reported self-employment income on line 1a and included the amount on Form 8919.</li> </ul>
Sick Pay,	Delete where found and edit to Form 1040, line 1a.
Social Security Benefits,	<ol style="list-style-type: none"> <li>1. If gross and taxable amounts can be determined, move to lines 6a and 6b.</li> <li>2. Otherwise, move the amount to line 6b.</li> </ol>
Strike Pay/Benefits,	Delete where found and edit to Form 1040, line 1a.

Income Identified As:	Action:
Sub-Pay TRA (Repayment of Supplemental Unemployment Benefits (SUB)),	<p>If repayment is indicated on Schedule 1 line 24z and it is for SUB amounts received in:</p> <ul style="list-style-type: none"> <li>• Tax period of return - delete the repayment amount and adjust line 25 to exclude it.</li> <li>• Prior tax period - do not adjust line 25.</li> </ul> <p><b>Note:</b> If the year of payments is not noted, assume they were made in the tax period of the return.</p>
Unemployment Compensation other than on Schedule 1, line 7,	<p>Delete where found and add to Schedule 1 line 7.</p> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p>

**Note:** All income reported or identified as nontaxable should be reported on Schedule 1.

### EDITING LINES 1a AND 5b: NON-DISABILITY PENSION INCOME NOTED ON LINE 1a

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

  

**DRAFT**  
  
**Income**  
  
**Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.**  
  
 If you did not get a Form W-2, see instructions.

<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions) <i>Pension \$7200</i>	<b>58450</b>	<b>1a</b>	<b>X 65650</b>
<b>b</b>	Household employee wages not reported on Form(s) W-2		<b>1b</b>	
<b>c</b>	Tip income not reported on line 1a (see instructions)		<b>1c</b>	
<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		<b>1d</b>	
<b>e</b>	Taxable dependent care benefits from Form 2441, line 26		<b>1e</b>	
<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29		<b>1f</b>	
<b>g</b>	Wages from Form 8919, line 6		<b>1g</b>	
<b>h</b>	Other earned income (see instructions)		<b>1h</b>	
<b>i</b>	Nontaxable combat pay election (see instructions)	<b>1i</b>		
<b>z</b>	Add lines 1a through 1h		<b>1z</b>	<i>65650</i>
			<b>2b</b>	<i>450</i>
			<b>3b</b>	
			<b>4b</b>	<b>7200</b>
			<b>5b</b>	
			<b>6b</b>	
			<b>7</b>	
			<b>8</b>	
			<b>9</b>	<i>66100</i>
			<b>10</b>	
			<b>11</b>	<i>66100</i>
			<b>12</b>	<i>13850</i>
			<b>13</b>	
			<b>14</b>	<i>13850</i>
			<b>15</b>	<i>52250</i>

  

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

**Swan Insurance**  
654 Finch Rd  
Kansas City, KS 66110

**1** Gross distribution

\$ **10000.00**

**2a** Taxable amount

\$ **7200.47**

OMB No. 1545-0119

2023

Form **1099-R**

**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

PAYER'S TIN

**00-3219872**

RECIPIENT'S TIN

**000-00-2254**

**3** Capital gain (included in box 2a)

\$

**4** Federal income tax withheld

\$ **584.23**

RECIPIENT'S name

**Rachel P Robin**

Street address (including apt. no.)

**5631 Cardinal Ave**

City or town, state or province, country, and ZIP or foreign postal code

**Kansas City, KS 66110**

**5** Employee contributions/Designated Roth contributions or insurance premiums

\$

**6** Net unrealized appreciation in employer's securities

\$

**7** Distribution code(s)

**7**

**10** Amount allocable to IRR within 5 years

\$

**11** 1st year of desig. Roth contrib.

☐

**12** FATCA filing requirement

☐

**14** State tax withheld

\$

**15** State/Payer's state no.

\$

**16** State distribution

\$

**17** Local tax withheld

\$

**18** Name of locality

\$

**19** Local distribution

\$

**20** Total employee contributions

\$

**21** Your percentage of total distribution

%

**22** Other

\$

**Copy B**

Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the IRS.

Form **1040** (2023)

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

Figure 3.11.3-64

3.11.3.14.2.2

(01-01-2023)

**Line 1b - Household  
Employee Wages (HSH)**

(1) Edit SPC "E" if an amount is present on line 1b.

3.11.3.14.2.3

(01-01-2023)

**Line 1e - Taxable  
Dependent Care Benefits  
(DCB) - Form 2441**

(1) If an amount is present on line 1e, Form 2441 must be attached. If not attached, correspond for Form 2441.

3.11.3.14.2.4

(01-01-2023)

**Line 1f - Employer  
Provided Adoption  
Benefits - Form 8839**

(1) If an amount is present on line 1f, Form 8839 must be attached. If not attached, correspond for Form 8839.

- 3.11.3.14.2.5  
(01-01-2023)  
**Line 1g - Wages - Form 8919**
- (1) If an amount is present on line 1g, Form 8919 must be attached. If not attached, correspond for Form 8919.
- 3.11.3.14.2.6  
(01-01-2023)  
**Line 1h - Other Earned Income**
- (1) (Reserved)
- 3.11.3.14.2.7  
(01-01-2023)  
**Line 1i - Nontaxable Combat Pay Election**
- (1) Nontaxable Combat Pay is entered on line 1i. If found elsewhere on the return, delete where found and edit to line 1i.
- 3.11.3.14.2.8  
(01-01-2023)  
**Line 1z - Total Wages**
- (1) Compute and edit line 1z when it is blank, dash or zero and there are any entries on lines 1a - 1h.
- 3.11.3.14.2.9  
(01-01-2019)  
**Line 2a -Tax-Exempt Interest (TEI)**
- (1) If Schedule B is attached, perfect line 2a when it is blank or amount differs from tax-exempt interest amount on Schedule B, Part I by more than \$1.
- (2) Tax-exempt interest indications include:
- “Tax-Exempt Interest” (“TEI”) or “Tax Exempt” (“TE”)
  - “Tax-Exempt Municipal Bonds”
  - “Exempt”, “Exempt Interest”, “EI”, “E” or “I”
  - “Tax Free” or “Tax-Free Interest”
  - “Nontaxable” or “Nontaxable Interest”
- 3.11.3.14.2.10  
(01-01-2019)  
**Line 2b -Taxable Interest Income**
- (1) If Schedule B is attached, perfect line 2b when it is blank or amount differs from interest amount on Schedule B, line 4 by more than \$1.
- 3.11.3.14.2.11  
(01-01-2019)  
**Line 3b - Ordinary Dividends**
- (1) If Schedule B is attached, perfect line 3b when it is blank or amount differs from ordinary dividends amount on Schedule B, line 6 by more than \$1.
- (2) If the amount on line 3b matches the entry on line 1, Form 1040, “X” the amount on line 3b.
- (3) If line 3b is blank, dash or zero, and line 3a has an entry:
- arrow the entry on line 3a to line 3b, or
  - edit the entry on line 3a to line 3b and “X” line 3a.
- (4) If line 3b is less than 3a, “X” line 3b.
- (5) If an amount identified as “Alaska Permanent Fund” is present on line 3b:
- a. “X” line 3b.
  - b. Edit the amount to Schedule 1 line 9.

**Note:** It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.

3.11.3.14.2.12  
(11-29-2019)

**Lines 4a and 4b - IRAs**

- (1) Delete the amount on line 4a when lines 4a and 4b are the same or there is a difference of less than \$1. (See Figure 3.11.3-65.)
- (2) **Do not** edit the amount from 4a on line 4b when line 4b is blank.

**“X”-ING LINE 4a**

The figure shows a sample Form 1040-ES (Estimated Tax) with the following values:

Line	Description	Amount
1z	56147	
2a	Tax-exempt interest	
3a	Qualified dividends	
4a	IRA distributions	677.55
5a	Pensions and annuities	
6a	Social security benefits	
7	Capital gain or (loss)	
8	Additional income from Schedule 1, line 10	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	56825
10	Adjustments to income	

**Figure 3.11.3-65**

3.11.3.14.2.13  
(12-11-2020)

**Lines 5a and 5b -  
Pensions and Annuities**

- (1) Delete the amount on line 5a when lines 5a and 5b are the same or there is a difference of less than \$1.
- (2) **Do not** edit the amount from 5a to line 5b when line 5b is blank.
- (3) **Do not move pension income** from line 5b to line 1.
- (4) Move the gross and taxable amounts of Railroad Retirement Benefits (RRB) to lines 5a and 5b when claimed elsewhere on the return.

3.11.3.14.2.14  
(01-01-2023)

**Lines 6a, 6b and 6c -  
Social Security Benefits**

- (1) If an amount is present on line 6b and the amount on line 6a is the same or line 6a is blank:
  - a. If Form SSA-1099 is attached, edit the gross Social Security amount in box 5 to line 6a.
  - b. Take no action when the gross amount of Social Security payments cannot be determined.
- (2) **“X”** a negative amount on line 6a or 6b.
- (3) Take no action when the taxpayer writes **“D”** on line 6a or 6b.
- (4) Edit CCC **“H”** when the taxpayer marks the box on line 6c, indicating Lump Sum Exclusion method is being used.

3.11.3.14.2.15  
(04-21-2022)

**Line 7 - Capital Gain or  
Loss**

- (1) Edit RPC **“T”** when **all** the following apply (see Figure 3.11.3-66):
  - There is a positive amount of \$1 or more on Form 1040, line 7.
  - Schedule D is not attached.
  - Line 7 box is marked.

**EDITING RPC "T": POSITIVE LINE 7 AMOUNT PRESENT,  
THE BOX IS CHECKED AND SCHEDULE D IS NOT ATTACHED**

**924** **DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_ See separate instructions.

Your first name and middle initial **Ridley J.** Last name **Whippet** Your social security number **000 00 7855**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **1302 Rose Robin Way** Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. **Richmond** State **VA** ZIP code **23232**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

W-2, see instructions. **z** Attach Sch. B if required. **Standard Deduction for—**  
• Single or Married filing separately, \$13,850  
• Married filing jointly or Qualifying surviving spouse, \$27,700  
• Head of household, \$20,800  
• If you checked any box under Standard Deduction, see instructions.

**Other earned income (see instructions)**  
**i** Nontaxable combat pay election (see instructions) **1i** \_\_\_\_\_

**z** Add lines 1a through 1h

<b>2a</b> Tax-exempt interest	<b>2a</b> _____	<b>b</b> Taxable interest	<b>1z</b> <b>42000</b>
<b>3a</b> Qualified dividends	<b>3a</b> _____	<b>b</b> Ordinary dividends	<b>2b</b> <b>100</b>
<b>4a</b> IRA distributions	<b>4a</b> _____	<b>b</b> Taxable amount	<b>3b</b> _____
<b>5a</b> Pensions and annuities	<b>5a</b> _____	<b>b</b> Taxable amount	<b>4b</b> _____
<b>6a</b> Social security benefits	<b>6a</b> _____	<b>b</b> Taxable amount	<b>5b</b> _____
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions)		<b>b</b> Taxable amount	<b>6b</b> _____
<b>7</b> Capital gain or (loss). Attach Schedule D if you have a capital gain or (loss). If you have a capital loss, check here			<b>7</b> <b>2300</b>
<b>8</b> Additional income from Schedule D			<b>8</b> _____
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8			<b>9</b> <b>44400</b>
<b>10</b> Adjustments to income from Schedule D			<b>10</b> _____
<b>11</b> Subtract line 10 from line 9. This is your adjusted gross income			<b>11</b> <b>44400</b>
<b>12</b> Standard deduction or itemized deductions (from Schedule A)			<b>12</b> <b>13850</b>
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A			<b>13</b> _____
<b>14</b> Add lines 12 and 13			<b>14</b> <b>13850</b>
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			<b>15</b> <b>30550</b>

**Schedule D not attached.**

**T** For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2023)

Figure 3.11.3-66

- (2) When an amount is present on line 7, Schedule D is not attached, and the line 7 checkbox is not marked or the line 7 checkbox is marked and a negative entry is present on line 7:

If	And	Then
A document (other than a BMF Schedule D) from which a Schedule D (Form 1040) can be dummied is attached,	Column (h) can be determined,	Dummy a Schedule D. Edit total short term gains/losses to line 7 and total long term gains/losses to line 15, Schedule D. (See Figure 3.11.3-67.) <b>Note:</b> See <b>Exception</b> below.
There are <b>no</b> documents attached from which a Schedule D can be dummied,	The amount on line 7	Dummy the amount to line 7, Schedule D. (See Figure 3.11.3-68.) <b>Note:</b> See <b>Exception</b> below.
There are <b>no</b> documents attached from which a Schedule D can be dummied,	The amount on line 7	<b>Correspond</b> for the missing Schedule D.
A BMF (e.g., Form 1120, Form 1041) Schedule D is attached,	Column (h) can be determined,	Either renumber the lines as necessary on the BMF Schedule D to match the Schedule D (Form 1040) T-lines, or dummy a Schedule D (Form 1040) by editing all T-lines from the BMF Schedule D. <b>Note:</b> If renumbering, edit sequence code "12" and see <b>Exception</b> below.

#  
#  
##  
#

**Exception:** Do not dummy Schedule D if corresponding for other missing return items. Instead, include the request for Schedule D in the correspondence to the taxpayer.

- (3) If income reported from Insurance Companies Demutualization is present (reported by the taxpayer on Form 1099-B), but entered on a line other than Form 1040, line 7, edit that amount to line 7 and dummy a Schedule D.

## 33440067

**DUMMYING SCHEDULE D FROM A POSITIVE ENTRY ON LINE 7, FORM 1040**

**DRAFT**

Standard Deduction for—  
 • Single or Married filing separately, \$13,850  
 • Married filing jointly or Qualifying surviving spouse, \$27,700  
 • Head of household, \$20,800  
 • If you checked any box under Standard Deduction, see instructions

**DRAFT SCHEDULE D (Form 1040)**

**Capital Gains and Losses**

Attach to Form 1040, 1040-SR, or 1040-NR.  
 Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
 Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074  
**2023**  
 Attachment Sequence No. **12**

Department of the Treasury  
 Internal Revenue Service

Name(s) shown on return \_\_\_\_\_ Your social security number \_\_\_\_\_

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No  
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
 This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				<b>7</b> <b>719</b>

**Note: DO NOT dummy Schedule D if the Form 1040, line 7 box is marked.**

Figure 3.11.3-68

3.11.3.14.2.16  
 (01-01-2023)

**Line 8 - Other Income**

- (1) If there is an amount entered on Form 1040, line 8, Schedule 1 must be attached. If not attached, correspond for Schedule 1. If corresponding for Schedule 1 for entry on line 8 and line 10, correspond for only one missing Schedule 1. Use the first entry amount and line number on the return.

**Exception:** If a Schedule 1 can be dummied from attachments, do not correspond for a Schedule 1 unless already corresponding for other missing information. When dummying Schedules 1-3, use Form 6114-A. See paragraph (2) below.

- (2) Use the following table as a guide to dummying Schedule 1 Part I:

If	Then
Schedule C is attached with an entry on line 31,	Dummy the line 31 amount to line 3, Schedule 1.
Form 4797 is attached with an entry on line 18b,	Dummy the line 18b amount to line 4, Schedule 1.
Schedule E is attached with an entry on line 26 or 41,	Dummy the line 41 amount or line 26 if line 41 is blank, to line 5, Schedule 1.
Schedule F is attached with an entry on line 34,	Dummy the line 34 amount to line 6, Schedule 1.
Form 8889 is attached with an entry on line 16 or line 20,	Dummy the line 16 or line 20 amount to line 9, Schedule 1.
Form 1099-G is attached with an amount for Unemployment Compensation,	Dummy amount to line 7, Schedule 1.

**Note:** This list is not all inclusive.

3.11.3.14.2.17  
(12-11-2020)

**Line 9 - Total Income**

- (1) Compute and edit line 9 when it is blank, dash or zero and there are any entries on lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8.

3.11.3.14.2.18  
(01-01-2024)

**Line 10 - Adjustments to Income**

- (1) If there is an amount entered on Form 1040, line 10, Schedule 1 must be attached. If not attached, correspond for Schedule 1. If corresponding for Schedule 1 for entry on line 8 and line 10, correspond for only one missing Schedule 1. Use the first entry amount and line number on the return.

**Exception:** If a Schedule 1 can be dummied from attachments, do not correspond for a Schedule 1 unless already corresponding for other missing information. When dummied Schedules 1-3, use Form 6114-A. See paragraph (2) below.

- (2) Use the following table as a guide to dummied Schedule 1 Part II:

If	Then
Form 2106 is attached with an amount on line 10	Dummy the line 10 amount to line 12, Schedule 1.
Form 8889 is attached with an amount on line 13,	Dummy the line 13 amount to line 13, Schedule 1.
Form 3903 is attached with an amount on line 5,	Dummy the line 5 amount to line 14, Schedule 1.
Schedule SE is attached with an amount on line 13,	Dummy the line 13 amount to line 15, Schedule 1.

**Note:** This list is not all inclusive.

3.11.3.14.2.19  
(12-11-2020)

**Line 11 - Adjusted Gross  
Income**

- (1) Perfect line 11 when it is blank, dash, zero, or illegible by subtracting line 10 from line 9.

3.11.3.14.2.20  
(01-01-2023)

**Line 12 - Standard  
Deduction or Itemized  
Deductions (Not  
Transcribed)**

- (1) Schedule A with entries present must be attached if **any** of the following conditions exist. **Correspond** if missing.

**Exception:** Do **not** correspond for Schedule A if the taxpayer computed line 11 to zero or a negative dollar amount.

- b. The amount on line 12 is **not any** of the standard deduction amounts listed below **and** the “Someone can claim you as a dependent” or “Someone can claim your spouse as a dependent” (FS 2 or FS 6), checkbox is **not** marked. (See Figure 3.11.3-69.)

**Note:** Do not factor in filing status or ABI when making determinations on standard deduction.

#

<b>Filing Status</b>	<b>ABI Boxes marked</b>	<b>Appropriate Amount</b>
1 - Single	0	\$13,850
1 - Single	1	\$15,700
1 - Single	2	\$17,550
2 - Married Filing Jointly or 5 - Qualifying Surviving Spouse	0	\$27,700
2 - Married Filing Jointly or 5 - Qualifying Surviving Spouse	1	\$29,200
2 - Married Filing Jointly or 5 - Qualifying Surviving Spouse	2	\$30,700
2 - Married Filing Jointly or 5 - Qualifying Surviving Spouse	3	\$32,200
2 - Married Filing Jointly or 5 - Qualifying Surviving Spouse	4	\$33,700
3 - Married Filing Separately	0	\$13,850
3 - Married Filing Separately	1	\$15,350
3 - Married Filing Separately	2	\$16,850
3 - Married Filing Separately	3	\$18,350
3 - Married Filing Separately	4	\$19,850
4 - Head of Household	0	\$20,800
4 - Head of Household	1	\$22,650
4 - Head of Household	2	\$24,500

**CORRESPONDENCE CONDITIONS: SCHEDULE A NOT ATTACHED****a. THE AMOUNT ON LINE 12 IS NOT A STANDARD DEDUCTION AMOUNT.**

**924 DRAFT**  
**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 (IRS Use Only—Do not write or staple in this space)

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024, See separate instructions.

Your first name and middle initial: **James** Last name: **Chestnut** Your social security number: **000-00-5478**

If joint return, spouse's first name and middle initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **221 Nova Ln.** Apt. no.: \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. **Raleigh** State: **NC** ZIP code: **27611**

Foreign country name: \_\_\_\_\_ Foreign province/state/county: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status** ☒ Single ☐ Married filing jointly (even if only one had income) ☐ Head of household (HOH) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box. ☐ If you elect to use the standard deduction, see instructions. ☐ If you elect to use the itemized deductions, see instructions.

**Correspond for Schedule A.**

7	Capital gain or (loss)	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	<b>34,580.00</b>
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	<b>34,580.00</b>
12	<b>Standard deduction or itemized deductions (from Schedule A)</b>	12	<b>13,575.00</b>
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	

**b. THE AMOUNT ON LINE 12 IS A STANDARD DEDUCTION AMOUNT.**

**924 DRAFT**  
**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 (IRS Use Only—Do not write or staple in this space)

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2024, See separate instructions.

Your first name and middle initial: **Jasper** Last name: **Spruce** Your social security number: **000-00-5642**

If joint return, spouse's first name and middle initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **456 Birch Tree Lane** Apt. no.: \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. **Atlanta** State: **GA** ZIP code: **30304**

Foreign country name: \_\_\_\_\_ Foreign province/state/county: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**Filing Status** ☐ Single ☒ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box. ☐ If you elect to use the standard deduction, see instructions. ☐ If you elect to use the itemized deductions, see instructions.

**Do not correspond for Schedule A.**

8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	<b>63,009.00</b>
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	<b>63,009.00</b>
12	<b>Standard deduction or itemized deductions (from Schedule A)</b>	12	<b>20,800.00</b>
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	<b>20,800.00</b>
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	<b>42,209.00</b>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2023)

**Figure 3.11.3-69**

3.11.3.14.2.21  
(01-01-2023)

**Line 13 - Qualified  
Business Income  
Deduction**

- (1) If an amount is present, Form 8995 or Form 8995-A **must** be attached. If missing, correspond for Form 8995-A.

**Note:** See IRM 3.11.3.51, Form 8995 / 8995-A / 8995-A Schedule C - Qualified Business Income Deduction, for possible editing of FPC "H".

3.11.3.14.2.22  
(12-11-2020)

**Line 15 - Taxable Income**

- (1) Compute and edit line 15 only when it is blank, dash, zero, or illegible, and there are entries leading to a **positive** total.

3.11.3.14.2.23  
(12-11-2020)

**Line 16 - Tax**

- (1) If box "1" and/or "2" on line 16 is/are marked, the indicated form (i.e., Form 8814 or Form 4972) must be attached. If missing, **correspond** for the applicable missing form.
- (2) If box "3" on line 16 is marked and "965" is noted, edit RPC "**F**". Form 965-A must be attached. However, if not attached, correspond only if corresponding for other missing information.

3.11.3.14.2.24  
(01-01-2023)

**Line 17 - Additional  
Taxes (Not Transcribed)**

- (1) If an amount is present on line 17, Schedule 2 must be attached. If not attached, correspond for Schedule 2.

**Exception:** If a Schedule 2 can be dummied from attachments, do not correspond unless already corresponding for other missing information. When dummying Schedules 1-3, use Form 6114-A.

- (2) Follow instructions below for dummying Schedule 2 Part I:

If	Then
Form 6251 is attached	Dummy the line 11 amount to line 1, Schedule 2
Form 8962 is attached	Dummy the line 29 amount to line 2, Schedule 2

3.11.3.14.2.25  
(01-03-2023)

**Line 19 - Child Tax  
Credit or Credit for  
Other Dependents -  
Schedule 8812**

- (1) Reserved.

3.11.3.14.2.26  
(01-01-2024)

**Line 20 -  
Non-Refundable Credits  
(Not Transcribed)**

- (1) If an amount is present on line 20, Schedule 3 must be attached.
- If Schedule 3 is not attached, correspond for Schedule 3. If corresponding for Schedule 3 for entry on line 20 and line 31, correspond for only one missing Schedule 3. Use the first entry amount and line number on the return.

#

lines 1-7 of Schedule 3 are blank, correspond for an explanation unless the taxpayer indicated FNS. For Form 6001, check box "O". For Form 3531, check box 19-20.

**Exception:** If a Schedule 3 can be dummied from attachments, do not correspond unless already corresponding for other missing information. When dummied Schedules 1-3, use Form 6114-A.

(2) Follow instruction below for dummied Schedule 3 Part I:

If	Then
Form 1116 is attached,	Dummy the line 35 amount to line 1, Schedule 3.
Form 2441 is attached,	Dummy the line 11 amount to line 2, Schedule 3.
Form 8863 is attached,	Dummy the line 19 amount to line 3, Schedule 3.
Form 8880 is attached,	Dummy the line 12 amount to line 4, Schedule 3.
Form 5695 is attached,	Dummy the line 15 amount to line 5a, Schedule 3. Dummy the line 32 amount to line 5b, Schedule 3
Form 3800 is attached,	Dummy the line 38 amount to line 6a, Schedule 3.
Form 8801 is attached,	Dummy the line 25 amount to line 6b, Schedule 3.
Form 8839 is attached,	Dummy the line 16 amount to line 6c, Schedule 3.
Schedule R is attached,	Dummy the line 22 amount to line 6d, Schedule 3.
Form 8910 is attached,	Dummy the line 15 amount to line 6e, Schedule 3.
Form 8936 is attached,	Dummy the line 13 amount to line 6f, Schedule 3. Dummy the line 18 amount to line 6m, Schedule 3.
Form 8396 is attached,	Dummy the line 9 amount to line 6g, Schedule 3.
Form 8859 is attached,	Dummy the line 3 amount to line 6h, Schedule 3.
Form 8834 is attached,	Dummy the line 7 amount to line 6i, Schedule 3.

If	Then
Form 8911 is attached,	Dummy the line 19 amount to line 6j, Schedule 3.
Form 8912 is attached,	Dummy the line 12 amount to line 6k, Schedule 3.
Form 8978 is attached,	Dummy the line 14 amount to line 6l, Schedule 3.

**Note:** This list is not all inclusive.

- (3) Only the first line with an amount will be transcribed from lines 6h - 6l. When dummied from the following forms, edit from the first form with an amount and disregard the other forms.

- Form 8859
- Form 8834
- Form 8911
- Form 8912
- Form 8978

3.11.3.14.2.27  
(11-12-2021)

**Line 21 - Total Statutory Credits**

- (1) Perfect line 21 when it is blank, dash, zero, or illegible by adding lines 19 and 20.

3.11.3.14.2.28  
(01-01-2023)

**Line 23 - Other Taxes**

- (1) If an amount is present on line 23 and Schedule 2 is not attached or Schedule 2 is attached and lines 4 through 20 are blank, correspond for missing Schedule 2.

**Exception:** If a Schedule 2 can be dummied from attachments, do not correspond unless already corresponding for other missing information. When dummied Schedules 1-3, use Form 6114-A.

- (2) Follow instructions below for dummied Schedule 2 Part II:

If	Then
Schedule SE is attached,	Dummy the line 12 amount to line 4, Schedule 2.
Form 4137 is attached,	Dummy the line 13 amount to line 7 Schedule 2.
Form 8919 is attached,	Dummy the line 13 amount to line 7, Schedule 2.
Form 5329 is attached,	Dummy the line 4 amount to line 8, Schedule 2.
Form 1040 Schedule H is attached,	Dummy the line 26 amount to line 9, Schedule 2.

If	Then
Form 5405 is attached,	Dummy the line 8 amount to line 10, Schedule 2.
Form 8611 is attached,	Dummy the line 17 amount to line 16, Schedule 2.
Form 8889 is attached,	Dummy the line 17b amount to line 18, Schedule 2.
Form 8853 is attached,	Dummy the line 9b amount to line 18, Schedule 2.
Form 8959 is attached,	Dummy the line 18 amount to line 11, Schedule 2.
Form 8960 is attached,	Dummy the line 17 amount to line 12, Schedule 2.

**Note:** This list is not all inclusive.

3.11.3.14.2.29  
(11-12-2021)

**Line 24 - Total Tax**

- (1) Edit line 24 as dollars and cents when adjusting or computing and editing amounts.
- (2) Compute and edit line 24 when it is blank, dash, zero (0), or illegible **and** there are entries leading to a total.
  - a. Add lines 22 & 23
  - b. If line 18 has a significant entry and there are no entries on lines 19 through 23, edit the line 18 amount on line 24
  - c. If line 16 has a significant entry and there are no entries on lines 17 through 23, edit the line 16 amount on line 24.
- (3) Use the table below for editing CCC "B":

**Reminder:** Do not edit CCC "B" on uncomputed returns.

If	And	Then
Line 15 is negative, zero (0), dash or "None" is noted, or it can be computed to be negative or zero (0),	Lines 16 through 38 (excluding 35b, c, and d) are blank, dash, zero (0), "None" or "N/A".	Edit CCC "B". (See Figure 3.11.3-70.)
A significant entry on line 16 is less than or equal to line 21,	Lines 22 through 38 (excluding lines 35b, c, and d) are blank, dash, zero (0), "None" or "N/A",	Edit CCC "B". (See Figure 3.11.3-71.)

- (4) Delete any amount included in line 24 when there is an indication that it is from Form 5330 (Return of Excise Taxes Related to Employee Benefit Plans). Detach Form 5330 and route it to Receipt and Control.

### EDITING CCC "B": LINE 15 IS ZERO AND LINES 16 THROUGH 38 ARE BLANK

**DRAFT**

If you checked the MFS box, enter the name of your spouse. If you checked the JOH or QSS box, enter the child's name in the qualifying person is a child but not your dependent:

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☒ Spouse itemizes on a separate return or you were a dual-status alien **B**

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
				Child tax credit
				Credit for other dependents

**Income**

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	10,208
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	10,208
2a	Tax-exempt interest	2a	
2b	Taxable interest	2b	18
3a	Qualified dividends	3a	
3b	Ordinary dividends	3b	
4a	IRA distributions	4a	
4b	Taxable amount	4b	10,050
5a	Pensions and annuities	5a	
5b	Taxable amount	5b	
6a	Social security benefits	6a	
6b	Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	20,276
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	20,276
12	<b>Standard deduction or itemized deductions</b> (from Schedule A)	12	27,700
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	27,700
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	0

**Standard Deduction for—**

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

**Page 2**

**DRAFT**

If you have a qualifying child, attach Sch. EIC.

a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
b	Routing number		
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
36	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	36	
37	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions.	37	
38	Estimated tax penalty (see instructions)	38	

Figure 3.11.3-70

**EDITING CCC "B": LINE 16 IS LESS THAN OR EQUAL TO LINE 21  
WHEN LINES 22 THROUGH 38 ARE BLANK**

**924 DRAFT**

**1040** Department of the Treasury—Internal Revenue Service **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial *Edward* Last name *Greyhound* Your social security number *000-00-6597*  
 If joint return, spouse's first name and middle initial *Jennie* Last name *Greyhound* Spouse's social security number *000-00-9645*

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. *5608 S. Husky St*  
 City, town, or post office. If you have a foreign address, also complete spaces below. State *AZ* ZIP code *85026*  
*Phoenix* Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status** ☐ Single ☐ Head of household (HOH)  
☒ Married filing jointly (even if only one had income) ☐ Qualifying surviving spouse (QSS)  
☐ Married filing separately (MFS)  
 If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services), or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

**DRAFT**

a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number _____		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	37	
38	Estimated tax penalty (see instructions)	38	

Page 2

Figure 3.11.3-71

3.11.3.14.2.30  
(01-01-2024)

**Line 25a through 25d -  
Withholding**

(1) Valid sources of U.S. Withholding include Form W-2, Form 1099 series, and Form 8959.

(2) Take one of the following actions for line 25:

[illegible][illegible]

**Note:** If none of the conditions described above apply, take no action

Form 6001 use box **G** and ask for total amount on line 25d; for Form 3531 use box **6**. If line 25d is blank, ask for the amount present on line 25a, 25b or 25c.

**Note:** An acceptable alternative source for withholding support may be a worksheet or attachment if it has similar information as provided on a Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or Form 1099-R, *Distributions from Retirement Plans, Insurance Contracts, etc.* Minimum requirements include the name of the employer, income and withholding. An IRS Transcript is always acceptable.

**Exception:** “Form 1099”, “1099”, “W-2”, “Form W-2” or similar statement written in the line 25 area or on an attached worksheet is **not** an acceptable source for withholding support.

(4) Edit CCC “**8**” on a **refund** return when withholding is significant and there is **only a single supporting document** attached that is one of the following:

- A substitute statement (e.g., substitute Form W-2, tax software statement, or employer-provided earnings statement with year-to-date totals) or attachment or worksheet as explained at IRM 3.11.3.14.2.30(2).

**Note:** Edit CCC “**8**” when there is one Form 4852 present or multiple Forms 4852 present to support withholding and no other withholding documentation is present.

- Handwritten, see Figure 3.11.3-72
- Other than a computer-printed Form W-2
- Altered name, SSN, wages, or federal income tax withheld.

**Exception:** Do **not** edit CCC “**8**” when Form 1099-R, Form W-2G, or IRS Transcript is attached, **or** if the return is identified as a military or combat zone return. See the special military return instructions in IRM 3.11.3.6.1.1.

**Note:** To be considered a “single supporting document”, the document must show support from only one employer. Consider Form 4852 and an Employer-provided earnings statement with the same employer and identical amounts to be a “single supporting document”.

### EDITING CCC "8": REFUND RETURN HAS WITHHOLDING SUPPORTED BY A SINGLE HANDWRITTEN FORM W-2

**924** **DRAFT**

**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_. See separate instructions.

Your first name and middle initial  
**Melinda**

Last name  
**Swan**

Your social security number  
**000 00 6587**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions.  
**2714 Grouse St.**

Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below.  
**Louisville**

State  
**KY**

ZIP code  
**40201**

Foreign country name \_\_\_\_\_ Foreign province/state/country \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

**Filing Status** ☒ Single ☐ Head of household (HOH)  
☐ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)  
Check only one box.  
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien **8**

**24** Add lines 22 and 23. This is your total tax **24**

**DRAFT** **Payments** **25** Federal income tax withheld from:

a Form(s) W-2	25a	<b>1,439</b>
b Form(s) 1099	25b	
c Other forms (see instructions)	25c	
d Add lines 25a through 25c	25d	<b>1,439</b>
	26	

**Form W-2 Wage and Tax Statement** **2023** Department of the Treasury—Internal Revenue Service

Safe, accurate, FAST! Use **efile** Visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile)

a Employee's social security number **000-00-6587** OMB No. 1545-0008

b Employer identification number (EIN) **00-0428730**

c Employer's name, address, and ZIP code  
**Robin and Eagle, Ltd.**  
**25 Finch Way**  
**Louisville, KY 40201**

d Control number \_\_\_\_\_

e Employee's first name and initial Last name Suffix  
**Melinda Swan**  
**2714 Grouse St.**  
**Louisville, KY 40201**

f Employee's address and ZIP code

1 Wages, tips, other compensation	2 Federal income tax withheld
<b>12,800.00</b>	<b>1,439.00</b>
3 Social security wages	4 Social security tax withheld
<b>12,800.00</b>	<b>793.60</b>
5 Medicare wages and tips	6 Medicare tax withheld
<b>12,800.00</b>	<b>185.60</b>
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a See instructions for box 12
13 Statutory employee Retirement plan Third-party sick pay	12b
14 Other	12c
	12d
15 State Employer's state ID number	16 State wages, tips, etc.
17 State income tax	18 Local wages, tips, etc.
19 Local income tax	20 Locality name

**W-2 Wage and Tax Statement** **2023** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

Figure 3.11.3-72

3.11.3.14.2.31  
(01-01-2023)

#### Line 26 - Estimated Tax Payments

(1) Delete and edit to the correct line any amounts determined to be **other than**:

- ES tax payments
- An overpayment applied from the 2022 return

- (2) Edit Action Code “430” to send the return to Rejects in the following circumstances:
- A statement is present on or near line 26 indicating the taxpayer wants the credit applied to their spouse’s account.
  - The return is FS 3 or 6 and there is a statement or schedule present showing how estimated payments are to be allocated.

3.11.3.14.2.32  
(01-01-2024)

**Line 27 - Earned Income Credit (EIC)**

- (1) The taxpayer will claim EIC by any of the following:
- Entering an amount on line 27.
  - Writing “EIC” in the line 27 area.
  - Attaching Schedule EIC with entries.
- (2) Take one of the following actions when no money amount is present on line 27 and Schedule EIC is not attached:

**Note:** For TY20 and prior, take one of the following actions when no money amount is present on line 27, Schedule EIC is not attached and the FS is other than 3 or 6.

If the taxpayer writes “EIC” in the line 27 area and	Then
The amount on line 11 is less than \$17,640 (\$24,210 for FS 2), See IRM 3.11.3.73.3.1.6.	Edit “888” on line 27. <b>Note:</b> If editing “888”, a source of earned income must be present.
The amount on line 11 is more than or equal to \$17,640 (\$24,210 for FS 2) but less than \$56,838 (\$63,398 for FS 2), See IRM 3.11.3.73.3.1.6.	<b>Correspond</b> for Schedule EIC with Form 3531/6001 using fill-in 29, per Exhibit 3.11.3-18.

**Note:** Do **not** edit CCC “B” if “888” has been edited or “EIC” is noted.

- (3) If an amount is claimed on line 27, and Schedule EIC is missing, correspond when either of the following conditions apply:
- Line 11 is equal to or greater than \$17,640 (\$24,210 for FS 2) and less than \$56,838 (\$63,398 for FS 2)
  - Line 27 is greater than \$600
- (4) Do **not** correspond for Schedule EIC or source of earned income if one of the following conditions apply:
- Primary TIN (or Secondary TIN for FS 2) is invalid
  - Either spouse has an ATIN, ITIN or IRSN
  - DSI checkbox has been checked:
    - “Someone can claim you as a dependent” checkbox
    - “Someone can claim your spouse as a dependent” checkbox
  - Line 11 of Form 1040 is \$56,838 (\$63,398 for FS 2) or more

- You can determine the entire income amount to be **non-earned** income

(5) **Correspond** when EIC is being claimed and the source of earned income is not indicated or attached and cannot be determined through research. (See Figure 3.11.3-73.) For Form 6001, check box **X**. For Form 3531, check box **7**.

**Exception:** Do **not** correspond for the source of earned income on Secured Returns.

**Note:** Do not research source of earned income if there are other correspondence issues on the return. Instead, correspond for source of earned income when corresponding for other missing information. See the table below for examples of what is (and is not) earned income.

### RESEARCH FOR THE SOURCE OF EARNED INCOME: EIC CLAIMED ON LINE 27

<b>DRAFT</b>	<b>Income</b>	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	4185
	Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b	Household employee wages not reported on Form(s) W-2	1b	
	If you did not get a Form W-2, see instructions.	c	Tip income not reported on line 1a (see instructions)	1c	
		d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
		e	Taxable dependent care benefits from Form 2441, line 26	1e	
		f	Employer-provided adoption benefits from Form 8839, line 29	1f	
		g	Wages from Form 8919, line 6	1g	
		h	Other earned income (see instructions)	1h	
		i	Nontaxable combat pay election (see instructions)	1i	
		z	Add lines 1a through 1h	1z	4185
	Attach Sch. B if required.	2a	Tax-exempt interest	2a	
		3a	Qualified dividends	3a	
		4a	IRA distributions	4a	
		5a	Pensions and annuities	5a	
	<b>Standard Deduction for—</b> • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Deduction, see instructions.	6a	Social security benefits	6a	
c		If you elect to use the lump-sum election method, check here (see instructions)			
7		Capital gain or (loss). Attach Schedule D if required. If not required, check here			
8		Additional income from Schedule 1, line 10	8		
9		Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	9	4185	
10		Adjustments to income from Schedule 1, line 26	10		
11		Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	4185	
12		<b>Standard deduction or itemized deductions</b> (from Schedule A)	12	13850	
13		Qualified business income deduction from Form 8995 or Form 8995-A	13		
14		Add lines 12 and 13	14	13850	
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	0	
<b>DRAFT</b>	27	Earned income credit (EIC)	27	434	
	28	Additional child tax credit from Sch. EIC	28		
	29	American Opportunity tax credit from Sch. EIC	29		
	30	Other tax credits from Sch. EIC	30		
	31	Other payments and refundable credits	31		
	32	These are your <b>total payments</b>	32	434	
	33	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	33	434	
	34	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here	34	434	
	35a		35a	434	

**No income documents attached: RESEARCH.**

**Correspond when Line 11 of Form 1040 is less than \$56,838 (\$63,698 for FS2) and the amount cannot be determined to be non-earned income.**

Figure 3.11.3-73

Earned Income	NOT Earned Income
<ul style="list-style-type: none"> <li>Form W-2 or similar statement</li> <li>Form 1099-MISC (Box 7 on TY19 and prior)</li> <li>Form 1099-NEC (TY20 and later)</li> <li>Form 1099-R with Distribution Code 3 and/or Disability</li> <li>Form 4137</li> <li>Form 8919</li> <li>Schedule C with a positive entry on line 31</li> <li>Schedule E, Part II with a positive entry on line 32</li> <li>Schedule F with a positive entry on line 34</li> <li>Schedule SE</li> <li>Amount on line 1b, Form 1040 or notation of "HSH"</li> <li>Notation on Schedule 1 line 8z indicating self-employment</li> <li>Medicaid Waiver Payment (MWP), Notice 2014-7, IRC 131, In-Home Health Services (IHHS), In-Home Support Services (IHSS), Difficulty of Care payment</li> </ul>	<ul style="list-style-type: none"> <li>Alimony and child support</li> <li>Interest and dividends</li> <li>Non-disability pensions and annuities (e.g., Form 1099-R showing income other than Distribution Code 3)</li> <li>Nontaxable foster care payments</li> <li>Social Security and railroad retirement benefits (including disability benefits)</li> <li>Unemployment compensation (insurance)</li> <li>Veterans' benefits (including VA rehabilitation benefits)</li> <li>Welfare benefits</li> <li>Workers' compensation benefits</li> <li>Schedule E, Part I</li> <li>Wages earned while incarcerated</li> </ul>

(6) Edit RPC **"B"** when there is no significant entry on line 27 and the taxpayer has written:

- "No"** or **"None"** in the line 27 area. (See Figure 3.11.3-74.)
- "Amish"** or **"Mennonite"** anywhere on the return.
- "Exempt Notary"**, **"Exempt Form 4029"**, or **"Exempt Form 4361"** anywhere on the return.
- A clear indication that They do not want **or** do not qualify for EIC.

**Note:** A blank is not a "clear indication". Do **not** edit RPC **"B"** solely because the form has zeros or dashes on all unused lines. The zeros or dashes may indicate the lines are not being used, not that the taxpayer does not want or qualify for EIC.

**Exception:** Do **not** edit RPC **"B"** when **"EIC"** is noted on or to the right of line 27, **"888"** has been edited to line 27, or if a Schedule EIC with entries is attached.

(7) **"X"** the amount on line 27 and edit RPC **"B"** when any of the following are present:

- a clear indication that an exemption from SE tax was given on Form 4029 or Form 4361
- Form 4029 or Form 4361 is attached
- notation of **"Exempt/Notary"** or **"Exempt"**
- notation of **"Amish"**
- notation of **"Mennonite"**

**EDITING RPC “B”:  
TAXPAYER HAS WRITTEN “NO” IN THE LINE 27 AREA, EIC NOT CLAIMED**

<b>DRAFT</b>	10	Adjustments to income from Schedule 1, line 26	10	
	11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11	30850
	12	Standard deduction or itemized deductions (from Schedule A)	12	13850
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	13850
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15	17000

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2023)

**B**

<b>DRAFT</b>	25d	Add lines 25a through 25c	25d	3350
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC) <b>NO</b>	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	32	
	33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	3350
	34	If line 33 is more than line 24, enter the difference here. This is the <b>overpaid</b>	34	

Figure 3.11.3-74

3.11.3.14.2.33  
(01-01-2024)

**Line 28 - Additional  
Child Tax Credit  
(Schedule 8812)**

- (1) If an amount is claimed on line 28 and there are 3 or more qualifying children, Schedule 8812 must be attached.

**Note:** For TY18 and later ITINs are not valid on Schedule 8812.

- (2) If Schedule 8812 is missing and the condition above applies, **correspond**.

3.11.3.14.2.34  
(12-11-2020)

**Line 29 - Refundable  
American Opportunity  
Credit or Education  
Credit (Form 8863)**

- (1) If an amount is claimed on line 29, Form 8863 must be attached. If missing, **correspond** for Form 8863.

3.11.3.14.2.35  
(01-01-2023)

**Line 30 - Reserved**

- (1) Reserved. See IRM 3.11.3.73.3.1.10 for prior year Recovery Rebate Credit.

3.11.3.14.2.36  
(01-01-2024)

**Line 31 - Other  
Payments and Credits**

- (1) If an amount is claimed on line 31, Schedule 3 must be attached. Correspond for Schedule 3 if missing.

**Exception:** Do not correspond if line 31 can be determined to be a subtotal or if a Schedule 3 can be dummed from attachments. When dummie Schedules 1-3, use Form 6114-A. Do not dummy, instead correspond when corresponding for other missing information.

- (2) Follow instructions below for dummie Schedule 3 Part II:

If	Then
Form 8962 is attached	Dummy the line 26 amount to line 9, Schedule 3.
Form 4136 is attached	Dummy the line 17 amount to line 12, Schedule 3.
Form 8885 is attached	Dummy the line 5 amount to line 14, Schedule 3.

3.11.3.14.2.37  
(12-11-2020)

**Line 32 - Total Other Payments and Refundable Credits**

- (1) Compute and edit line 32 when blank, dash, or zero, and there are entries leading to a total.

**Note:** Do not include "888" when it has been edited on line 27.

3.11.3.14.2.38  
(12-11-2020)

**Line 33 - Total Payments**

- (1) When there is an amount on line 33 and lines 25d, 26, and 32 are **blank**, and no withholding documents (Forms W-2, W-2G or 1099 Series) are attached, take one of the following actions.

If	And	Then	
The amount on line	there <b>is</b> a significant entry on line 1a, 4b or 5b Form 1040 or line 7, Schedule 1,	<b>Correspond</b> for an explanation of the amount on line 33. For Form 6001 use box <b>O</b> , for Form 3531 use box <b>19-20</b> .	#
The amount on line	there are <b>no</b> significant entries on lines 1a, 4b or 5b Form 1040 or line 7, Schedule 1,	Edit the amount to line 26.	#
The amount on line	there <b>is</b> a significant entry on line 1a, 4b or 5b Form 1040 or line 7, Schedule 1,	Edit the amount to line 25d and edit RPC <b>"G"</b> .	#
The amount on line	there are <b>no</b> significant entries on lines 1a, 4b or 5b Form 1040 or line 7, Schedule 1,	Edit the amount to line 26.	#

- (2) Delete any credits identified by the taxpayer on lines 25d through 33 (dotted portion) that do not belong on the current year Form 1040. For example, a credit for a prior year refund not received.
- (3) Compute and edit line 33 when it is blank, dash or zero and there are entries present leading to a total.

3.11.3.14.3  
(12-11-2020)  
**Refund or Amount Owed  
- Lines 34 through 38**

- (1) Line 34 is not a T-line. Lines 35a and 37 are T-Compute lines. Edit lines 35a, 36 and 37 in dollars and cents when adjusting or computing and editing amounts.

3.11.3.14.3.1  
(12-11-2020)  
**Line 35a - Refund**

- (1) Compute and edit line 35a when lines 34, 36, and 37 are **all** blank, line 33 is greater than line 24, and **any one** of the following conditions are present:
- Line 24 has an entry.
  - The taxpayer computed or indicated no tax due on lines 16, or 24.
  - It can be determined that line 24 would be zero if it were computed.
- (2) **Do not** edit CCC "B" when line 35a has been computed to be a significant amount.
- (3) Edit Action Code "**341**" when the amount on line 35a is:
- Less than \$1 and the taxpayer submits a written request for a refund.
  - One million dollars (\$1,000,000) or more and within 21 days of the expiration of the 45 day interest free period.

**Note:** Consider the return within the 21 day time frame if the processing date is more than 20 days after the Received Date or the Return Due Date (whichever is later).

- (4) Hand carry fully edited refund returns of \$1,000,000 or more to your work leader. The work leader will ensure all correspondence and/or research is addressed and carry the return as a **walk through** to Numbering, ISRP and ERS to assist in providing subject matter expert support for timeliness. See (3) above for possible editing of Action Code "341".

3.11.3.14.3.2  
(02-02-2023)  
**Lines 35b, 35c, and 35d  
- Direct Deposit  
Information**

- (1) Edit a checkmark to the left of the direct deposit area when numeric entries are present and neither of lines 35b or 35d are deleted as instructed in (2) below.

**Note:** The account number may contain alpha-numeric entry.

- (2) Take the following actions to perfect lines 35b, 35c, and 35d:

If	Then
Routing number present Account number present Neither checking or savings box marked	Edit a checkmark in the "checking" box (or to the left of the word "checking" if no box is present). (See Figure 3.11.3-75a.)
Routing number present Account number present Both checking and savings box marked	Circle the box that represents "savings". (See Figure 3.11.3-75b.)
Routing number present and Account number NOT present <b>or</b> Routing number NOT present Account number present	Edit an " <b>X</b> " in the first position of the blank line, or if the field is not boxed-in, to the left of the blank line. (See Figure 3.11.3-76a.)

If	Then
Routing number blank Account number blank Both checking and savings boxes blank	Edit a single “X” over Routing and Account number lines. (See Figure 3.11.3-76b.)
Routing number blank Account number blank Checking or savings is present	Edit an “X” in the first available blank position for both Routing number and Account number lines. (See Figure 3.11.3-76c.)
Routing number altered and/or Account number altered or, if either or both have been lined through by another area (e.g., CII, 1040-X)	Edit an “X” in the first position for <b>both</b> Routing and Account number lines. If either checking or savings box is not already indicated, edit a checkmark in the checking box. (See Figure 3.11.3-76d.)
Pre-printed X's are Present in Routing number Account number Routing and Account number are also present	Edit an “X” in the first position for both Routing and Account number lines. (See Figure 3.11.3-76e.)
Pre-printed X's are Present in Routing number Account number Checking and/or savings	Edit a single “X” over Routing and Account number lines. (See Figure 3.11.3-76f.)
Pre-printed X's are Present in Routing number Account number Checking and savings is blank	Edit a single “X” over Routing and Account number lines. (See Figure 3.11.3-76g.)

**Note:** If entries other than X are present, such as the dash or asterisk, they will be treated the same as an X.

### EDITING DIRECT DEPOSIT INFORMATION ON LINE 35a

#### a. NEITHER BOX ON LINE 35c MARKED: EDIT THE “CHECKING” BOX.

<b>DRAFT</b>	Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid										34		
	Direct deposit?	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here										35a	176.00	
	See instructions.	b	Routing number	1	7	0	0	0	0	0	2	5	c Type:	<input checked="" type="checkbox"/> Checking	<input type="checkbox"/> Savings
	d	Account number	0	0	0	0	5	2	1	2	9	5			
	36	Amount of line 34 you want applied to your 2024 estimated tax										36			

#### b. BOTH BOXES ON LINE 35c ARE MARKED: CIRCLE THE “SAVINGS” BOX.

<b>DRAFT</b>	Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid										34		
	Direct deposit?	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here										35a	258.00	
	See instructions.	b	Routing number	1	9	0	0	0	0	0	3	2	c Type:	<input checked="" type="checkbox"/> Checking	<input checked="" type="checkbox"/> Savings
	d	Account number	0	0	0	0	2	1	2	2	6	7			
	36	Amount of line 34 you want applied to your 2024 estimated tax										36			

Figure 3.11.3-75

## EDITING DIRECT DEPOSIT INFORMATION ON LINES 35b AND 35d

## a. EITHER OF LINES 35b OR 35d ARE BLANK.

DRAFT	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	482.00
	Direct deposit?	b Routing number	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	See instructions.	d Account number			

## b. BOTH LINES 35b AND 35d ARE BLANK AND LINE 35c IS ALSO BLANK.

DRAFT	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	975.00
	Direct deposit?	b Routing number	<input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	See instructions.	d Account number			

DRAFT	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	2,741.00
	Direct deposit?	b Routing number	<input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	See instructions.	d Account number			

## c. BOTH LINES 35b AND 35d ARE BLANK AND LINE 35c IS MARKED.

DRAFT	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	1,856.00
	Direct deposit?	b Routing number	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	See instructions.	d Account number			

DRAFT	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	358.00
	Direct deposit?	b Routing number	<input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
	See instructions.	d Account number			

## d. LINES 35b AND/OR 35d HAVE BEEN ALTERED.

DRAFT	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	84.00
	Direct deposit?	b Routing number	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	See instructions.	d Account number			

## e. PRE-PRINTED X's IN LINES 35b AND 35d AND ROUTING AND ACCOUNT INFORMATION IS PRESENT.

DRAFT	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	3,420.00
	Direct deposit?	b Routing number	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	See instructions.	d Account number			

## f. PRE-PRINTED X's IN LINES 35b, 35c, AND 35d.

DRAFT	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	1,084.00
	Direct deposit?	b Routing number	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	See instructions.	d Account number			

## g. PRE-PRINTED X's IN LINES 35b AND 35d AND LINE 35c IS BLANK.

DRAFT	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	<input type="checkbox"/>	35a	4,327.00
	Direct deposit?	b Routing number	<input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	See instructions.	d Account number			

Figure 3.11.3-76

3.11.3.14.3.3  
(12-11-2020)

**Line 36 - ES Credit Elect**

- (1) When lines 34, 35a, and 36 are the same, see Figure 3.11.3-77 and perfect them as follows:

<b>If ES payments (Line 26)</b>	<b>Then</b>
Are claimed,	<b>"X"</b> the entry on line 35a.
Are <b>not</b> claimed,	<b>"X"</b> the entry on line 36. <b>Note:</b> An overpayment can be divided between lines 35a (refund) and 36 (ES credit elect).

- (2) Edit Action Code **"430"** to send the return to Rejects in the following circumstances:
- A statement is present on or near Form 1040 line 26 or line 36, indicating the taxpayer wants the credit applied to their spouse's account.
  - The return is FS 3 or 6 and there is a statement or schedule present showing how estimated payments are to be allocated.
- (3) Exclude the additional amount when line 36 includes an amount for **any** of the following:
- Late filing penalty
  - Late payment penalty
  - Interest

**Note:** Do not exclude estimated tax penalty.

## EDITING LINES 35a AND 36

**DRAFT**

If you have a qualifying child, attach Sch. EIC.

26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	3172.27
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	627.76
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	627.76
Direct deposit? See instructions.	b Routing number <b>X</b>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number <b>X</b>			
36	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	36	<b>X</b> 627.76
Amount You Owe	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	37	
38	Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes, Complete below. <input type="checkbox"/> No		

**"X" Line 36 when ES tax payments are not claimed and Lines 34, 35a, and 36 have the same entries.**

**DRAFT**

If you have a qualifying child, attach Sch. EIC.

26	2023 estimated tax payments and amount applied from 2022 return	26	500
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	2645
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	445
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	<b>X</b> 445
Direct deposit? See instructions.	b Routing number <b>X</b>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number <b>X</b>			
36	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	36	445
Amount You Owe	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	37	
38	Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes, Complete below. <input type="checkbox"/> No		

**"X" Line 35a when ES tax payments are claimed and Lines 34, 35a, and 36 have the same entries.**

**DRAFT**

32	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	3670
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	1200
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	600
Direct deposit? See instructions.	b Routing number <b>X</b>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number <b>X</b>			
36	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	36	600
Amount You Owe	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	37	

**Allow the division of the overpayment amount between refund and ES credit elect when Lines 35a and 36 are different from Line 34.**

Figure 3.11.3-77

3.11.3.14.3.4  
(12-11-2020)

**Line 37- Amount You Owe (Balance Due)**

- (1) Compute and edit line 37 when it is blank, if lines 34, 35a and 36 are blank and line 24 is greater than line 33.

- (2) Do **not** edit CCC “B” when line 37 has been computed to a significant amount.

3.11.3.14.3.5  
(02-02-2023)

**Line 38 - Estimated Tax  
Penalty (Form 2210 or  
Form 2210-F)**

- (1) Form 2210, *Underpayment of Estimated Tax by Individuals, Estates and Trusts* (Sequence Code **06**), and Form 2210-F, *Underpayment of Estimated Tax by Farmers and Fisherman*, (Sequence Code **06A**) are **not** transcribed forms. Delete these forms after editing line 38.

- (2) Edit CCC “P” when Form 2210 is attached and any of the following conditions apply:

- a. Tax year is **2018** and Box A in Part II is marked and “80% or 85% Waiver” is noted next to Box A or in the Box A area.
- b. Box A or B in Part II is marked and a statement is attached indicating the reason the taxpayer was unable to meet the estimated tax requirements. Statement must indicate:

The taxpayer has retired after reaching age 62 or,  
Has become disabled during the tax year or the prior tax year.

**Note:** If statement is not present, edit CCC “7” and correspond using Letter 369C, open paragraph U using the following verbiage: *“We cannot consider your request for a waiver of the estimated tax penalty because the required documentation was not attached to your return. If you receive notice of penalty assessment, you may request a consideration of the assessment by mailing the required documentation along with a copy of your Form 2210, to the address that will be indicated on the notice of assessment.”*

- c. Any of C-E in Part II, are marked.
- d. There is any indication on Form 2210, or in the line 38 area of Form 1040 of Annualized Income (AI):
- e. Disaster/loss is indicated other than Federally Declared Disaster. (See Exhibit 3.11.3-9.)

**Exception:** Take no action and do not edit CCC “P” if there is an indication of Federally Declared Disaster on Form 2210, 2210-F or Form 1040.

- (3) Edit CCC “P” when Form 2210-F is attached and **all** the following conditions are met:

- a. Tax Period is **2023/12** and,
- b. Box A (relating to a waiver) Part I, is checked and,

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- (4) Edit CCC “P” when Form 2210-F is attached and all the following conditions are met:

- a. Tax period ended 2023 or 2024 with a month ending other than 12 (i.e., fiscal year return).
- b. Box A in Part I is marked and a statement is attached indicating reason for the waiver. Statement must indicate:  
The taxpayer has retired after reaching age 62 or older or,  
Has become disabled during the tax year or the prior tax year.

**Note:** If statement is not present, edit CCC “7” and correspond using Letter 369C, open paragraph U using the following verbiage: *“We cannot consider your*

*request for a waiver of the estimated tax penalty because the required documentation was not attached to your return. If you receive notice of penalty assessment, you may request a consideration of the assessment by mailing the required documentation along with a copy of your Form 2210, to the address that will be indicated on the notice of assessment.”*

**Reminder:** DO NOT edit CCC “P” on a return for TY21 and prior with a Form 2210-F attached.

**Reminder:** Take no action and do not edit CCC “P” or CCC “7” if there is an indication of Federally Declared Disaster on Form 2210, Form 2210-F or Form 1040.

- (5) If line 38 is blank, edit to line 38 any significant amount from:
- Form 2210, Part III, line 19 (TY20 and prior, Part III, line 17 or Part IV, line 27)
  - Form 2210-F, line 16
- (6) When CCC “P” is edited, compare the line 38 entry with the amount on Form 2210, line 19 (Form 2210-F, line 16). Take the following actions when the entry on line 38 is different from the amount on Form 2210 or Form 2210-F after allowing for rounding:
- a. “X” the line 38 entry.
  - b. Edit the amount from Form 2210 or Form 2210-F to line 38.

3.11.3.14.4  
(02-24-2020)  
**Third Party Designee**

- (1) (Reserved.)

3.11.3.14.5  
(11-01-2022)  
**Signature**

- (1) An **original** signature, made by the taxpayer, is required below the jurat (perjury statement) and within the box “Sign Here” area of the return.

**Exception:** Accept a taxpayer’s signature elsewhere on the return, if the taxpayer himself or herself has arrowed their signature to the correct area.

- (2) **Correspond** using Form 3531 to mail back a tax return with a missing or invalid signature to the taxpayer. Mark boxes as required. Be sure to identify and include all other correspondence conditions on Form 3531 when mailing a return back to a taxpayer for a missing, photocopied, or incorrectly placed signature.

**Exception:** On disaster or numbered returns, correspond for missing signatures using Form 6001/6001-A. Do not send the return back to the taxpayer.

- (3) Correspond for an original signature only when you cannot **clearly determine** whether the present signature is an original signature.
- (4) A signature that does not appear under a jurat statement can warrant up to two correspondences to obtain a signature in the proper area. See IRM 3.11.3.5.3.2.

- (5) For returns with signatures or an exception listed in paragraphs (7) and (8), continue processing. If correspondence is needed, follow normal correspondence instructions.
- (6) Faxed or scanned signatures are acceptable only when they are received from another IRS area.
- a. Accept faxed or scanned signatures from the following areas:
    - Another IRS area (e.g., Substitute for Return (SFR), EEFAX)
    - Returns marked "59X-XX" (excluding "599-18") from Collection Operation
    - Correspondence Imaging Inventory (CII) from Accounts Management
    - Returns stamped by RIVO and/or edited with SPC "B" or "M"
    - Taxpayer Advocate Service (TAS)
- Note:** TAS should refer to IRM 13.1.18.8.3 for specific instructions on accepting faxed signatures and the limited circumstances when it is necessary to fax a return to the IRS.
- Centralized Offer in Compromise (OIC/COIC)
  - b. These returns may have "Process as Original", "PAO", "Process as Original - Faxed Return", or similar statement present at the top of the return and Form 3210 may be present.
  - c. If any required information is missing or incomplete, edit CCC "3". Do not correspond or research on returns that have an acceptable faxed or scanned signature.
- (7) Joint returns require the signature of both taxpayers **except** when a notation indicates the spouse is:
- a. Deceased and taxpayer is filing as the surviving spouse
  - b. A "POW-MIA"
  - c. Unable to sign the return due to health reasons
  - d. In a combat zone/qualified hazardous duty area
  - e. Any of the following and a POA is attached: overseas (including military), incapacitated by disease or injury, or received advance permission from IRS.
- Note:** When using Form 3531 to correspond for this condition, mark Box 1.
- (8) Do not correspond for a missing signature when any of the following conditions are present:
- a. "Substitute for Return Prepared by IRS" is noted, a signed Form 1040-X is attached for the same period with an original signature, "See 1040-X" is noted, or "dummy" return
  - b. "Section 6020(b)" or "prompt assessment" is noted or Form 4810 is attached
  - c. Return is "amended", "corrected", "revised", "tentative", or "superseding" (See the amended return instructions in IRM 3.11.3.6.2.1.)
  - d. Form 8879 is attached with a valid original signature or E-Signature, and there is **an indication of rejected electronic filing** or prior year.

**Note:** See Exhibit 3.11.3-1 when Form 8879 is attached.

**Note:** If Form 8879 is not present and there is only a letter or statement present on the return or an attachment or a 5-digit PIN present in the signature area of the return, **correspond** for an original signature.

- e. The return is coming from Exam, Collection or Accounts Management and “PAO” or “Process as Original” is present on the return.
  - f. An employee’s IDRS number is present on the signature line.
  - g. Taxpayer signed an attached CP 59 or Letter 143C on the Sign Here line. CSCO will notate in the “sign here” area of the return when the taxpayer signed under the jurat on the CP 59 or Letter 143C.
  - h. Form 15103 with a valid signature is attached. If FS2, each taxpayer missing a signature on the return must have a valid signature on Form 15103.
  - i. Automated Substitute for Return “ASFR” is notated in the top margin, a **pink** Form 3531 is attached, or Letter 2566 (SC/CG) or Letter 3219 (SC/CG) is attached. Returns meeting this criteria will be pulled from the batch and routed to ASFR. See IRM 3.11.3.6.2.19.1.
  - j. There is an indication of TRPRT (transcript of a return).
  - k. Computer Condition Code (CCC) “3” is already present on the return.
  - l. Correspondence Imaging Inventory (CII) return.
  - m. Paper-printed MeF returns that are sent from TAS.
  - n. Efile Graphic Print (Includes when the notation is circled out or lined through.)
  - o. Centralized Office in Compromise, “OIC” or “COIC” is present on the return.
- (9) **Correspond** for the signatures of two witnesses, if not present, when the taxpayer signs the return with a mark such as an “X”. Use Form 3531 to correspond for this condition, mark Box **1**.
- (10) Treat the return as unsigned and **correspond** for the missing, legal signature(s) if the return has no jurat or the jurat is incomplete. Use Form 3531, Box **2**.
- (11) When the jurat on a return has been altered or deleted treat it as a Frivolous Filing.
- a. For **unnumbered** returns, prepare Form 4227 and route the return to Examination.
  - b. For **numbered** returns, edit Action Code “**331**”.
- Note:** Refer to the information on frivolous filer/non-filer returns in the special situations subsection of IRM 3.11.3.6.1.6 for more instructions when the taxpayer deleted or altered the jurat.
- (12) If the taxpayer used a thumbprint instead of a signature, route to the Frivolous Filing Program (FRP), unless already seen by Frivolous and then process the return as an original and **do not** correspond for signature.
- (13) If the taxpayer is a minor child and the return is signed by an individual other than the taxpayer:
- a. A minor child’s return signed by their parent **never** requires documentary evidence.

- b. A minor child's return signed by their guardian or other fiduciary repre-

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designees.)

- c. All other relationships **always** require documentary evidence.

**Note:** If using Form 3531 to correspond for this condition, mark Box 1.

**Note:** Additional special editing procedures are required on a minor taxpayer's return. Refer to the special editing instructions in IRM 3.11.3.11.2 for more information.

- (14) If the return is signed by any of the following:

- a. An incompetent taxpayer's return signed by a parent or spouse **never** requires documentary evidence.
- b. A taxpayer's return signed by an attorney, CPA, or a representative of a bank or other fiduciary institution, to include credit unions, pension funds, etc., **never** requires documentary evidence.
- c. All other relationships **always** require documentary evidence. **Correspond** if missing (Court papers are acceptable as documentary evidence).

**Note:** If using Form 3531 to correspond for this condition, mark Box 1.

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**Note:** Additional special editing procedures are required on a return with a fiduciary relationship. Refer to the special editing instructions in IRM 3.11.3.11 for more information.

- (15) Refer to the **decedent** return instructions in IRM 3.11.3.10 when the taxpayer is deceased. Additional editing is always required on a decedent return. If a signature is missing on a decedent return, mark box **27** on a Form 3531.
- (16) If a joint return is missing the spouse's signature and there is an indication the spouse refused to sign, **correspond** for the missing signature or correct filing status. Correspond using Form 3531 and fill-in **24**, per Exhibit 3.11.3-18.

3.11.3.14.6  
(03-15-2019)  
**Occupation**

- (1) Reserved.

3.11.3.14.7  
(11-29-2019)  
**Identity Protection  
Personal Identification  
Number (IP PIN)**

- (1) Identity Protection Personal Identification Number (IP PIN) is located in the "Sign Here" area of the return.
- (2) There may be an IP PIN for both primary and secondary taxpayer, do not circle out. If FS 2 and both spouses have an IP-PIN, edit both as necessary.
- (3) If it is more or less than 6 numeric digits, circle the IP PIN.

- (4) If CP 01A is attached and the IP PIN box is blank, verify the taxpayer name(s) matches the name(s) on CP 01A and the tax return. If the name(s) match, edit the IP-PIN in the designated boxes.
- (5) If the name(s) do not match between an attached CP 01A and the tax return, see Exhibit 3.11.3-1, Attachment Guide.

3.11.3.14.8  
(12-11-2020)  
**Paid Preparer Data**

- (1) Preparer data is located below the taxpayer signature area.
- (2) If information is present in the Paid Preparer Data area Form 8948 should be present with the return. Edit the E-File Waiver Indicator in the bottom right margin to the right of the Identity Protection PIN on Form 1040 returns or TY17 and prior Form 1040A (TY17 and prior Form 1040EZ), to the right of the daytime phone number. Edit the E-File Waiver indicator as follows:

If the box marked on Form 8948 is:	Then
Box 1	Edit E-File Waiver Indicator “1”. (See Figure 3.11.3-78.)
Box 2	Edit E-File Waiver Indicator “2”.
Box 3	Edit E-File Waiver Indicator “3”.
Box 4	Edit E-File Waiver Indicator “4”.
Box 5	Edit E-File Waiver Indicator “5”.
Boxes 6a - 6c	Edit E-File Waiver Indicator “6”.
More than one box is marked,	Edit the E-File Waiver Indicator according to the following priority: Boxes 6a - 6c Box 3 Box 2 Box 1 Box 4 Box 5
No box is marked but there is a notation near a box,	Follow taxpayer’s intent.

EDITING THE E-FILE WAIVER INDICATOR

Form **8948**  
(Rev. September 2018)  
Department of the Treasury  
Internal Revenue Service

**Preparer Explanation for Not Filing Electronically**  
► Go to [www.irs.gov/Form8948](http://www.irs.gov/Form8948) for instructions and the latest information.

OMB No. 1545-2200  
Attachment  
Sequence No. **173**

Name(s) on tax return

Tax year of return

Taxpayer's identifying number

Preparer's name

Preparer Tax Identification Number (PTIN)

Three out of four taxpayers now use IRS e-file. Go to [www.irs.gov/efile](http://www.irs.gov/efile) for details on using IRS e-file. The benefits of electronic filing include the following.

• Faster refunds

• Secure transmissions

• E-payment options

• More accurate returns

• Easier filing method

• Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

1 ☒ Taxpayer chose to file this return on paper.

2 ☐ The preparer received a waiver from the requirement to electronically file the tax return.  
Waiver Reference Number \_\_\_\_\_ Approval Letter Date \_\_\_\_\_

3 ☐ The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.

4 ☐ This return is being filed electronically, but the preparer is not a member of the IRS e-file system.

5 ☐ The preparer is not a member of the IRS e-file system.

6 Check the box that applies to the preparer's status.  
a ☐ The preparer is a member of the IRS e-file system.  
b ☐ The preparer is not a member of the IRS e-file system.  
c ☐ Other \_\_\_\_\_

Sign Here

Joint return? See instructions. Keep a copy for your records.

Your signature  
*Pat Otter*

Date  
*4/13/24*

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no.

Email address

Preparer's name  
**Dave Buffalo**

Preparer's signature  
*Dave Buffalo*

Date

PTIN

Check if:  
☐ Self-employed

Firm's name  
**Buffalo Tax Prep**

Firm's address  
**247 Shepherd Way Jackson MS 39205**

Phone no.

Firm's EIN

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form **1040** (2023)

DRAFT

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Figure 3.11.3-78

3.11.3.14.8.1  
(01-01-2024)  
Preparer Code

(1) The Preparer Code is edited in the margin to the right of the Paid Preparer Use Only area.

(2) Edit the Preparer Code as follows:

a. Edit “P” if there is an indication the return was prepared by the IRS. (e.g., “IRS Prepared”, “Prepared but not audited”, **Dummy return, prepared by IRS**, and “IRS Prepared but not audited”).

b. Edit “R” if there is an indication the return was reviewed by the IRS.

**Exception:** The presence of a PTIN negates the requirement for the editing of a Preparer’s Code. See IRM 3.11.3.14.8.2.

3.11.3.14.8.2  
(11-29-2019)  
Preparer TIN (PTIN)

(1) Edit the Preparer’s PTIN by taking the following actions:

3.11.3.14.8.1

Internal Revenue Manual

Cat. No. 33440G (11-28-2023)  
Any line marked with a #  
is for **Official Use Only**

If	Then
Blank with a single PTIN in the Paid Preparer area,	Take no action.
Blank with no PTIN in the Paid Preparer area,	Perfect from attachments if possible.
Illegible or incomplete,	Perfect from attachments if possible. If unable to perfect, delete.
Both an SSN and a PTIN are present in the Paid Preparer area,	Delete the SSN.
Multiple PTINs are present in the Paid Preparer area,	Delete all but the first PTIN.
Only an SSN or multiple SSNs are present in the Paid Preparer area,	Take no action.

**Note:** PTINs are identified by the alpha character “P” or “S” followed by 8 numerics. The presence of a PTIN negates the requirement for the editing of a Preparer’s Code.

(2) Edit the **EIN** by taking the following actions:

If	Then
Blank with an EIN in the Paid Preparer area,	Take no action.
Blank with <b>no EIN</b> in the Paid Preparer area,	Perfect from attachments if possible.
Illegible or incomplete,	Perfect from attachments if possible. If unable to perfect, delete the EIN.
Multiple EINs are present,	Delete all but the first entry.

**Note:** Employer Identification Number (EIN) is a 9-digit number in the following format, XX-XXXXXXX.

3.11.3.14.8.3  
(11-29-2019)

**Preparer Phone Number**

(1) Delete any incomplete, invalid (e.g., all 9’s or all 0’s), or illegible phone number.

**Note:** A complete domestic phone number consists of 10 digits.

3.11.3.15  
(01-01-2023)

**Schedule 1 - Additional  
Income and Adjustments  
to Income**

- (1) The instructions in this subsection of the manual are for editing Schedule 1.
- (2) Edit Sequence Number “01” in the upper-right margin of Schedule 1 if not pre-printed.
- (3) If only Schedule 1, page 2 is attached, with T-lines present or edited, edit Sequence Number “01” in the upper-right margin of Schedule 1, page 2.
- (4) The following are the T-lines and T-Compute lines on Schedule 1:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 1</li> <li>• Line 2a</li> <li>• Lines 3 through 7</li> <li>• Line 8r</li> <li>• Line 9</li> <li>• Lines 11 through 18</li> <li>• Lines 19a and 19b</li> <li>• Lines 20 and 21</li> <li>• Line 23</li> <li>• Line 25</li> <li>• 982 Indicator (dotted area left of Line 11)</li> </ul>	<ul style="list-style-type: none"> <li>• Line 9</li> <li>• Line 25</li> </ul>

- (5) Lines 1 through 10 are for additional income and lines 11 through 26 are for adjustments to income.
- (6) “X” Schedule 1 if there are no significant T-line entries present or edited on Schedule 1.

**Exception:** Do not delete if the 982 Indicator is/should be edited.

- (7) Only one Schedule 1 can be processed. If more than one is attached, combine related T-line amounts onto one schedule and “X” those schedules not used.

3.11.3.15.1  
(11-29-2019)

**Schedule 1 Line 1 -  
Taxable Refunds**

- (1) (Reserved)

3.11.3.15.2  
(01-01-2023)

**Schedule 1 Lines 2a and  
2b - Alimony Received  
and Date of Divorce**

- (1) Edit SPC “4” when there is an amount entered on Schedule 1 line 2a and the date entered on line 2b is later than 12/31/2018.
- (2) When an amount is present on line 2a and the date is missing on line 2b, correspond for the missing date. When using Form 3531, mark Box **18** and when using Form 6001, use paragraph **P**.
- (3) Take no action when the word “received” is crossed out and the word “recaptured” has been added in its place.

3.11.3.15.3  
(11-12-2021)

**Schedule 1 Line 3 -  
Business Income or  
Loss**

(1) If an amount is present on Schedule 1, line 3 and Schedule C is not attached:

If	And	Then
A document from which a Schedule C can be dummied is attached,		Dummy a Schedule C. 1. Edit the income to lines 1 and 3. 2. Edit the expenses to line 28. 3. Edit other T-lines as necessary. <b>Note:</b> See <b>Exception</b> below.
There are <b>no</b> documents attached from which a Schedule C can be dummied.	the amount on line 3	Dummy a Schedule C. 1. Edit a positive amount to lines 1 and 3. 2. Edit a negative amount to line 28. <b>Note:</b> See <b>Exception</b> below.
There are <b>no</b> documents attached from which a Schedule C can be dummied.	the amount on line 3	<b>Correspond</b> for the missing Schedule C. <b>Note:</b> If Schedule SE is not attached or reported, also correspond for SE tax liability when the amount on line 3 is \$434 or more. For Form 6001, use box <b>V</b> . For Form 3531, check box <b>16</b> .

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**Exception:** Do **not** dummy Schedule C if corresponding for other missing return items. Instead, include the request for Schedule C in the correspondence to the taxpayer.

3.11.3.15.4  
(11-29-2019)

**Schedule 1 Line 4 -  
Other Gains or Losses**

**correspond** for Form 4797.

**Exception:** Correspond for Form 4684 instead of Form 4797, if the taxpayer notated "Form 4684".

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**Note:** Do not "X" line 4 when the taxpayer has notated "Form 4684".

3.11.3.15.5  
(01-01-2023)

**Schedule 1 Line 5-  
Rents, Royalties,  
Partnerships, Estates,  
Trusts, or S  
Corporations**

- (1) If an amount is present on Schedule 1 line 5 and Schedule E is not attached, but Form 4835 is attached, "dummy" a Schedule E as follows:

If Form 4835,	Then
Line 32, is a positive amount,	Edit that amount to line 40 on Schedule E.
Line 34c, is a negative amount,	Edit that amount to line 40 on Schedule E. (See note below)
Line 34c, is blank,	Edit the loss from line 32 on Form 4835 to line 40 on Schedule E.(See note below)
Line 7, is a positive amount,	Edit that amount to line 42 on Schedule E.

**Note:** If a taxpayer notates **PAL**, do **not** move the negative amount to line 40 on Schedule E.

- (2) If an amount is present on Schedule 1 line 5, but neither Schedule E nor Form 4835 is attached, dummy a Schedule E (if possible) using supporting statements and the table below:

If there is a clear indication the income is from:	Edit a <u>positive</u> amount to:	OR Edit a <u>negative</u> amount to:
Rents or royalties,	Line 24, Schedule E.	Line 25, Schedule E.
A partnership or S-Corporation,	Line 30, Schedule E.	Line 31, Schedule E.
An Estate or Trust,	Line 35, Schedule E.	Line 36, Schedule E.

**Note:** Supporting statements include Schedule K-1, Form 1065, Form 4835, Form 1099-MISC, or source of income indicated on Schedule 1 line 5.

- (3) If **no** supporting documents are attached to a Schedule E and the amount on  
Schedule E by editing a positive amount to line 24 or a negative amount on  
line 25 Schedule E.

#

**Exception:** Do not dummy a Schedule E if corresponding for other missing return items. Instead, include the request for Schedule E in the correspondence to the taxpayer.

- (4) **Correspond** for the missing Schedule E when the amount on Schedule 1 line  
prepared from attachments.

#

**Note:** Correspond for Schedule E, if an attached Schedule E is blank.

3.11.3.15.6  
(11-12-2021)

**Schedule 1 Line 6 -  
Farm Income or Loss**

(1) If an amount is present on Schedule 1 line 6 and Schedule F is not attached:

If	And	Then
A document from which a Schedule F can be dummied is attached,		Dummy a Schedule F. 1. Edit the income to line 9 (bracket if negative). 2. Edit the expenses to line 33. 3. Edit other T-lines as necessary. <b>Note:</b> See <b>Exception</b> below.
There are <b>no</b> documents attached from which a Schedule F can be dummied.	the amount on Schedule 1 line 6 is	Dummy a Schedule F. 1. Edit a positive amount to line 9 Schedule F. 2. Edit a negative amount to line 33 Schedule F. <b>Note:</b> See <b>Exception</b> below.
There are <b>no</b> documents attached from which a Schedule F can be dummied.	the amount on Schedule 1 line 6 is	<b>Correspond</b> for the missing Schedule F. <b>Note:</b> If Schedule SE is not attached or reported, also correspond for SE tax liability when the amount on Schedule 1 line 6 is \$434 or more. For Form 6001, use box <b>V</b> . For Form 3531, check box <b>16</b> .

#  
#

#  
#

**Exception:** Do **not** dummy Schedule F if corresponding for other missing return items. Instead, include the request for Schedule F in the correspondence to the taxpayer.

3.11.3.15.7  
(01-03-2022)

**Schedule 1 Line 7 -  
Unemployment  
Compensation (UEC)**

(1) If Form 1099-G is attached, perfect Schedule 1 line 7 when it is blank or amount differs from the gross amount of Unemployment Compensation (UEC) on Form 1099-G.

**Note:** For TY20, take no action when the amount entered by the taxpayer differs from the gross amount of UEC on Form 1099-G.

- (2) Delete any amount identified as supplemental benefits received from a company-financed supplemental unemployment benefits (SUB) fund. Include the amount of SUB pay on line 1 Form 1040.
- (3) Take no action when a statement is present indicating an adjustment to unemployment compensation was made such as “repaid”, “pay back” or “repayment.”

3.11.3.15.8  
(01-03-2023)

**Schedule 1 Lines 8a through 8z - Other Income**

- (1) The taxpayer may include a variety of income types on Schedule 1 lines 8a - 8z. Instructions for the following types of income are included in this subsection of the manual:
  - Self-Employment Income
  - Gambling
  - Nontaxable Income
  - Scholarships, Grants, Stipends and Fellowships not reported on Form W-2
- (2) Take no action for entries on lines 8a - 8z unless specifically instructed in (3) below.
- (3) Use the table below for editing based on taxpayer entries on Schedule 1 lines 8a - 8z:

Entered by Taxpayer on Schedule 1 Lines 8a through 8z	Action
Alaska Permanent Fund (APFD) or a similar statement	Edit RPC “G” if withholding is present on line 25a-25d.
Dependent Care Benefits (DCB)	Move to line 1z Form 1040.
Disability Pension	Move Disability Pension to line 1z Form 1040 if Form 1099-R, box 7, has Distribution Code 3.
Form 2555 (Indication of Foreign Income Exclusion) or Form 2555-EZ (TY18 and prior) - Line 8d	Treat as an international return. (See IRM 3.11.3.6.2.13 and paragraph (8) below.)
Gambling, Gross (losses not subtracted)	If Schedule A is attached, see IRM 3.11.3.18.1.
Gambling, Net (winnings minus losses)	See IRM 3.11.3.15.8(6).
Indian Gaming Proceeds (IGP), Indian Tribal Distribution, Indian Tribal Earnings, Native American, or similar statement	Edit RPC “G” if withholding is present on line 25a-25d Form 1040.

Entered by Taxpayer on Schedule 1 Lines 8a through 8z	Action
Non-Employee Compensation	If amount is \$434 or more (with or without Form 1099-NEC), and Schedule SE is not attached or reported, also edit RPC "N". <b>Note:</b> Do not edit RPC "N" if Self-Employment and non - self-employment cannot be broken down.
Nontaxable Income See IRM 3.11.3.15.8(7) for a complete list.	Adjust Schedule 1 line 9 to exclude nontaxable amount.
Restitution of The Holocaust, Nazi Regime, or a similar statement	"X" Schedule 1 line 9.
Section 965/965(a)	If an amount is present, edit RPC "F"; Form 965-A must be attached. However, if missing, correspond only if corresponding for other missing information.
Self-employment types of income	See IRM 3.11.3.15.8(4).
Unemployment Compensation Exclusion (UCE)	Take no action. (TY20 only)
U.S. Treasury Rebate, Federal Tax Refund, Rate Reduction Rebate, or a similar statement	"X" Schedule 1, line 9.

(4) If **self-employment** income is present on Schedule 1 line 8z, take the following actions:

- a. If the amount is \$434 or more and Schedule SE is not attached or reported and cannot be dummied, edit RPC "N". (See Figure 3.11.3-79.)
- b. If Form 1099-NEC is present with or without a notation on Schedule 1 line 8z and an amount is present in box 1, Form 1099-NEC, edit RPC "N" unless the amount is less than \$434 or Schedule SE is present. On prior year returns, amount may be found on Form 1099-MISC, box 7.

**Note:** Do not edit RPC "N" if any of the following conditions exist:

- DSI return and taxpayer notes: wages from parent or newspaper route.
- Self-Employment and non self-employment cannot be broken down. (See Figure 3.11.3-80.)
- Taxpayer reported self-employment income on Schedule 1 line 8z and included the amount on Form 8919.

IDENTIFYING SELF-EMPLOYMENT ON LINE 8z

a. SELF-EMPLOYMENT OF \$434 OR MORE IS PRESENT: EDIT RPC “N”

DRAFT

Schedule SE is not attached or dummied.

p Section 461(l) excess business loss adjustment

q Taxable distributions from an ABLE account (see instructions)

r Scholarship and fellowship income on Form W-2

s Nontaxable amount of money received on Form 1040, line 1a or 1d

t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan

u Wages earned while incarcerated

z Other income. List type and amount: **Child Care**

8p	
8q	
8r	
8s	( )
8t	
8u	
8z	<b>1500</b>

9 Total other income. Add lines 8a through 8z **1500**

10 Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2023

DRAFT

13 Qualified business income deduction from Form 8995 or Form 8995-A

14 Add lines 12 and 13

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**

13	
14	
15	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2023)

b. SELF-EMPLOYMENT IS LESS THAN \$434: DO NOT EDIT RPC “N”

DRAFT

Schedule SE is not required.

p Section 461(l) excess business loss adjustment

q Taxable distributions from

r Scholarship and fellowship

s Nontaxable amount of M

t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan

u Wages earned while incarcerated

z Other income. List type and amount: **Child Care**

8p	
8q	
8r	
8s	( )
8t	
8u	
8z	<b>400</b>

9 Total other income. Add lines 8a through 8z **400**

10 Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2023

Figure 3.11.3-79

**NOT EDITING RPC "N": SELF-EMPLOYMENT PORTION OF THE LINE 8z AMOUNT  
CANNOT BE DETERMINED**

<b>DRAFT</b>	1040, line 1a or 1d . . . . .	8s ( )	
	t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	8t	
	u Wages earned while incarcerated . . . . .	8u	
	z Other income. List type and amount: <u>Tutoring and lottery</u>	8z	1200.00
	9 Total other income. Add lines 8a through 8z . . . . .	9	1200.00
10 Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	10	1200.00	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2023

**Figure 3.11.3-80**

- (5) Edit an amount from Form 1099-NEC (PY Form 1099-MISC), to Schedule 1 line 9 **only** when there is a clear indication the amount was not included on the return. **Do not** include the Form 1099-NEC (PY Form 1099-MISC), amount on Schedule 1 line 9 when any of the following are attached by the taxpayer:
- Schedule C
  - Schedule E (Part II)
  - Schedule F
  - Form 2106
- (6) Use the following table to determine the correct action when the taxpayer includes **gambling** amounts on Schedule 1 line 8b:

If the taxpayer includes	And	Then
Gross winnings (does not subtract losses),	Schedule A is attached,	Refer to the Schedule A editing instructions in IRM 3.11.3.18.1.
Net winnings (subtracts losses from winnings),	There is an indication the taxpayer is a professional gambler,	<ol style="list-style-type: none"> <li>1. Delete amount from Schedule 1 line 9.</li> <li>2. Include amount on Schedule 1 line 3.</li> <li>3. <b>Correspond</b> for Schedule C.</li> </ol> <p><b>Note:</b> Also <b>correspond</b> for Schedule SE when the amount on Schedule 1 line 3 is \$434 or more. If using Form 6001, check paragraph <b>V</b>. If using Form 3531, check box <b>16</b>.</p>
Net winnings,	The netted amount is not zero,	<b>"X"</b> Schedule 1 line 9.
Net winnings to zero,	The gross amount is on the dotted portion of Schedule 1 line 8b,	Edit the gross amount to Schedule 1 line 9.
Net winnings to zero and the gross amount is not on the dotted portion of Schedule 1 line 8b,	Form W-2G is not attached,	<b>Correspond</b> for the gross winnings amount with Form 3531/6001, using fill-in <b>7</b> , per Exhibit 3.11.3-18.
Net winnings to zero and the gross amount <b>is not</b> on the dotted portion of Schedule 1 line 8b,	Form W-2G <b>is</b> attached,	Edit CCC <b>"Y"</b> and an Action Trail. (See Figure 3.11.3-81.)

## EDITING CCC "Y": GAMBLING NET TO ZERO ON LINE 8b, SCHEDULE 1

**924 DRAFT**

**1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_ See separate instructions.

Your first name and middle initial  
**Jane P.** Last name  
**Caribou** Your social security number  
**000 00 7342**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. \_\_\_\_\_  
**2430 Jaguar Court**

City, town, or post office. If you have a foreign address, also complete spaces below. State **UT** ZIP code **84100**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Filing Status** ☒ Single ☐ Head of household (HOH)  
☐ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

Check only one box. If you checked the HOH or QSS box, enter the name of the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☒ Spouse itemizes on a separate return or you were a dual-status alien

**DRAFT**

**SCHEDULE 1**  
**(Form 1040)** **Additional Income and Adjustments to Income** OMB No. 1545-0074  
Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR. **2023**  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information. Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR \_\_\_\_\_ Your social security number \_\_\_\_\_

**Part I Additional Income**

Line	Description	Amount
1	Taxable refunds, credits, or offsets of state and local income taxes	2400
2	Net operating loss from other years	
3	Net capital loss from other years	
4	Net operating loss from this year	
5	Gambling	0
6	Cancellation of debt	
7	Foreign earned income exclusion from Form 2555	
8	Income from Form 8853	
9	Income from Form 8889	
10	Alaska Permanent Fund dividends	
11	Jury duty pay	
12	Prizes and awards	
13	Activity not engaged in for profit income	

**Form W-2G**  
PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code  
**FISHER RACETRACK  
1400 WOLF AVE.  
TAMPA, FL 33602**

PAYER'S federal identification number **00-1002398** PAYER'S telephone number \_\_\_\_\_

WINNER'S name **JANE P. CARIBOU**  
Street address (including apt. no.) **2430 JAGUAR COURT**  
City or town, province or state, country, and ZIP or foreign postal code **SALT LAKE CITY, UT 84100**

1 Reportable winnings \$ **12,000.00** 2 Date won **09-22-23**  
3 Type of wager 4 Federal income tax withheld \$ **3,360.00**

5 Transaction 6 Race  
7 Winnings from identical wagers 8 Cashier  
9 Winner's taxpayer identification no. 10 Window

11 First identification **000-00-7342** 12 Second identification  
13 State/Payer's state identification no. 14 State winnings  
15 State income tax withheld \$ 16 Local winnings  
17 Local income tax withheld \$ 18 Name of locality

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature **Jane P. Caribou** Date **01/22/23**

Form W-2G (Rev. 1-2021) [www.irs.gov/formw2g](http://www.irs.gov/formw2g) Department of the Treasury—Internal Revenue Service

**GAMBLING**

Figure 3.11.3-81

(7) Adjust Schedule 1 line 9 to exclude **nontaxable income**. Nontaxable income includes:

- Accident and health insurance proceeds
- "Black lung" benefits

- Casualty insurance and other reimbursements
  - Child support
  - Damages awarded for physical injury or sickness
  - Federal Employees’ Compensation Act (FECA) payments
  - Interest on state or local government obligations
  - Public aid
  - Supplemental Security Income (SSI)/SSI Disability
  - Tax-Sheltered Annuities
  - Temporary Assistance for Needy Families (TANF)
  - VA Benefits/Payments
  - Worker’s compensation
- (8) Refer to the international return instructions in IRM 3.11.3.6.2.13 if **foreign income** has been **excluded** on Schedule 1 line 8d or if “Form 2555”, “Form 2555-EZ” (TY18 and prior), or an indication of “treaty” or “treaty article” is present on Schedule 1 line 8z.
- (9) Foreign income (usually reported on line 1 Form 1040 or line 8z Schedule 1) **does not automatically** indicate an international return. Do **not** route returns to Austin, unless one of the forms/conditions at IRM 3.11.3.6.2.13(1) is present or if the taxpayer excludes income. (See Figure 3.11.3-82.)

FOREIGN INCOME REPORTED BUT NOT EXCLUDED

DRAFT

2a	Any received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	15,000
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	( )
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: <u>Income from Mexico</u>	8z	5,000
9	Total other income. Add lines 8a through 8z	9	5,000
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	20,000

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2023

**Foreign income (usually reported on line 8z) does not automatically indicate an international return. Do NOT route returns to Austin unless one of the forms or conditions at IRM 3.11.3.6.2.13(1) is present or if the taxpayer EXCLUDES income.**

Figure 3.11.3-82

- (10) When wages earned while incarcerated are present or edited on line 8u, edit SPC “J”.
- (1) If line 9 is blank, dash, or zero, and there are entries on any of lines 8a - 8z, compute by adding lines 8a - 8z and edit the amount to line 9.
- (2) Delete an amount on line 9 if it appears the taxpayer used it as a subtotal line for Schedule 1 lines 1-7.

3.11.3.15.10 (11-12-2021) <b>Schedule 1 Line 11, Dotted Portion - Form 982 Indicator</b>	(1) When Form 982 is attached edit the Form 982 Indicator “1” on the dotted portion of line 11.	
3.11.3.15.11 (11-29-2019) <b>Schedule 1 Line 11 - Educator Expenses</b>	(1) (Reserved)	
3.11.3.15.12 (01-24-2023) <b>Schedule 1 Line 12 - Certain Business Expenses of Reservists, Performing Artists, and Fee Basis Government Officials (Form 2106)</b>	(1) must be attached. If missing, <b>correspond</b> for Form 2106. (2) Edit FPC “P” when Form 2106 is attached.	#
3.11.3.15.13 (11-29-2019) <b>Schedule 1 Line 13 - Health Savings Account Deduction (Form 8889)</b>	(1) If an amount is present on Schedule 1 line 13, Form 8889 must be attached. If missing, <b>correspond</b> for Form 8889.	
3.11.3.15.14 (11-29-2019) <b>Schedule 1 Line 14 - Moving Expenses for Members of the Armed Forces (Form 3903)</b>	(or a similar statement) must be attached. If missing, <b>correspond</b> for Form 3903.	#
3.11.3.15.15 (11-29-2019) <b>Schedule 1 Line 15 - Deductible Part of Self-Employment Tax</b>	(1) (Reserved)	
3.11.3.15.16 (12-11-2020) <b>Schedule 1 Line 16 - Self-Employed SEP, SIMPLE, and Qualified Plans</b>	(1) “X” the amount on Schedule 1 line 16 if <b>none</b> of the following are attached to the return: <ul style="list-style-type: none"> <li>• Schedule C</li> <li>• Schedule E (Part II present)</li> <li>• Schedule F</li> </ul>	
3.11.3.15.17 (11-29-2019) <b>Schedule 1 Line 17 - Self-Employed Health Insurance Deduction</b>	(1) Edit a misplaced amount from Schedule 1 line 17 to line 15 when <b>both</b> of the following conditions are present: <ul style="list-style-type: none"> <li>• Schedule SE is attached to the return.</li> <li>• Line 15 is blank.</li> </ul>	

3.11.3.15.18 (1) (Reserved)

(11-29-2019)

**Schedule 1 Line 18 -  
Penalty on Early  
Withdrawal of Savings**

3.11.3.15.19 (1) Take the following actions when **any amount** is present on Schedule 1 line 19a:

(01-01-2023)

**Schedule 1 Line 19a,  
19b and 19c - Alimony  
Paid, Alimony  
Recipient's TIN and Date  
of Divorce**

If	And	Then
A <b>valid recipient TIN</b> is present	Is not the primary or secondary TIN	Take no action.
The <b>taxpayer indicates:</b> <ul style="list-style-type: none"> <li>• "unable to obtain"</li> <li>• "NRA"</li> <li>• "SSA-205(c)"</li> <li>• "Unknown"</li> <li>• "Applied for" or</li> <li>• "None"</li> </ul>		Circle the notation
The <b>recipient TIN</b> is any of the following: <ul style="list-style-type: none"> <li>• <b>illegible</b></li> <li>• <b>same as the P-TIN or S-TIN</b> or</li> <li>• Has <b>fewer or more than 9 digits</b></li> <li>• is made up of repeating digits, such as <b>111-11- 1111, 111-22-3333 or 888-77-6666</b></li> <li>• Is a sequential series such as <b>123-45-6789, 098-76-5432, or 456-78-9012</b></li> </ul>		Circle the TIN
Multiple TINs are present,	at least one TIN is valid	Circle all but the first valid TIN

- (2) If Schedule 1 **line 19a is zero or blank and** the recipient TIN is present on Schedule 1 line 19b, and the sum of deductions from Schedule 1 line 11 through line 25 is equal to the amount on Schedule 1 line 26, circle the recipient TIN.

- (3) Edit SPC **“4”** when there is an amount entered on Schedule 1 line 19a and the date entered on line 19c is later than 12/31/2018.
- (4) When an amount is present on line 19a and the date is missing on line 19c, correspond for the missing date. When using Form 3531, mark Box **18** and when using Form 6001, use paragraph **P**.

3.11.3.15.20  
(11-29-2019)

**Schedule 1 Line 20 - IRA  
Deduction**

- (1) **“X”** the Schedule 1 line 20 amount when the taxpayer writes “rollover” to the left of line 20. Delete the rollover amount if included as income on line 4a Form 1040.
- (2) **“X”** the amount on Schedule 1 line 20 when it is other than \$6,500 or \$7,500 (\$13,000, \$14,000, or \$15,000 for FS 2), and one of the following indicators and an equal deferred compensation amount appear on Form W-2. (See Figure 3.11.3-83.)
  - “D” or Section 401(k)
  - “E” or Section 403(b)
  - “F” or Section 408(k)(6)
  - “G” or Section 457(b)
  - “Q” or “Housing/Subsistence” or “Combat Pay”
  - “S” or “SIMPLE” plan
  - “T” or employer-paid “qualified adoption expenses”
  - Section 125, Cafeteria Plan (CAF)
  - Section 414(h), Mandatory Salary Deferral (“PERS” Public Employees Retirement System)
  - Thrift Savings Plan or “TSP”

**“X”-ING LINE 20, SCHEDULE 1: TAX DEFERRED COMPENSATION INDICATED**

**DRAFT**

19a Recipient's SSN  
 19b Date of original divorce or separation agreement (see instructions):  
 20 IRA deduction **1522**  
 21 Student loan interest deduction  
 22 Reserved for future use  
 23 Archer MSA deduction  
 24 Other adjustments:  
 a Jury duty pay (see instructions) 24a  
 b Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit 24b

**W-2 Wage and Tax Statement 2023**

Safe, accurate, FAST! Use **irs e file** Visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile)

a Employee's social security number 000-00-0917 OMB No. 1545-0008

b Employer identification number (EIN) 00-0098542

c Employer's name, address, and ZIP code  
 OWL OPTICAL  
 2522 CHERRY ST  
 BOSTON MA 02109

d Control number

e Employee's first name and initial Last name Suff.  
 ABIGAIL K. OSPREY  
 1845 LOTUS AVE  
 BOSTON MA 02109

f Employee's address and ZIP code

15 State Employer's state ID number 16 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality name

1 Wages, tips, other compensation 44167.00 2 Federal income tax withheld 6354.21  
 3 Social security wages 45689.00 4 Social security tax withheld 2832.72  
 5 Medicare wages and tips 45689.00 6 Medicare tax withheld 662.49  
 7 Social security tips 8 Allocated tips  
 9 10 Dependent care benefits  
 11 Nonqualified plans 12a See instructions for box 12 D 1522.00  
 13 Statutory employee Retirement plan Third-party sick pay  
 14 Other 12b 12c 12d

25 26 **1522**

Form **W-2** Wage and Tax Statement 2023 Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

Schedule 1 (Form 1040) 2023

**Figure 3.11.3-83**

3.11.3.15.21 (1) (Reserved)  
 (11-29-2019)

**Schedule 1 Line 21 -  
 Student Loan Interest  
 Deduction**

3.11.3.15.22 (1) (Reserved)  
 (11-12-2021)

**Schedule 1 Line 22 -  
 Reserved**

3.11.3.15.23 (1) When found elsewhere on the return, delete any amount identified as “MSA” or “Archer MSA Deduction”. Edit the amount in dollars only to Schedule 1 line 23

**Schedule 1 Line 23 -  
 Archer MSA Deduction**

3.11.3.15.24 (1) Delete the following adjustments from Schedule 1 lines 11 through 23 and edit the amount to Schedule 1 line 25.

**Schedule 1 Lines 24a  
 through Line 24z - Other  
 Adjustments (Not  
 Transcribed)**

- “403(b)” - Contributions by certain chaplains to section 403(b) plans
- “501(c)(18)(D)”
- “ED67(e)” (TY18 and later)
- “UDC” - Legal fees for Unlawful Discrimination Claims

- “WBF” - Whistle Blower Fees
- “Jury Pay” - Jury Duty Pay
- “USOC” - deduction for Olympic and Paralympic medals and prize money
- “PPR” - Personal Property Rental
- “Reforestation,” “RFST” - Forestation/reforestation amortization
- “Sub-Pay TRA” - Repayment of Supplemental Unemployment Benefit (SUB) payments received in a prior year under the Trade Act of 1974 (TRA)

**Exception:** “X” the SUB pay amount where found and subtract the amount from line 1 Form 1040 when there is no indication the adjustment is for benefits received in a prior year.

- “DPAD” - Domestic Production Activity Deduction
- (2) Delete these adjustments where found and edit the amount to Schedule 1 line 25 when any of the adjustments in (1) are claimed elsewhere on the return.
  - (3) If there is an entry on line 24j, follow instruction in IRM 3.11.3.6.2.13 to route as an international return.
  - (4) “X” the amount on line 25 if a taxpayer claims an adjustment to income on Schedule 1 line 24z for anything other than the items listed in (1) above.
  - (5) “X” the amount on line 25 when there is no explanation present for an adjustment amount on line 24z.

3.11.3.15.25  
(11-12-2021)  
**Schedule 1 Line 25 -  
Total Other Adjustments**

- (1) If line 25 is blank and there are entries on any of lines 24a - 24z, compute by adding lines 24a - 24z and edit the amount to line 25.

3.11.3.15.26  
(11-12-2021)  
**Schedule 1 Line 26 -  
Total Adjustment to  
Income**

- (1) When an amount is present on line 26 and lines 11 through line 25 are blank, perfect in the following priority:
  - a. If Schedule 1 line 26 is one-half of the amount on Schedule 2 line 4, edit the line 26 amount on Schedule 1 line 15 as an SE tax deduction.
  - b. Perfect Schedule 1 lines 11 through 25 from attachments, if available.

unable to perfect lines 11 through line 25 using the steps above and no explanation is present, **correspond** for an explanation of line 26 amount. For Form 6001, check box **O**. For Form 3531, check box **19-20**.

#

3.11.3.16  
(01-01-2023)  
**Schedule 2 - Additional  
Taxes**

- (1) The instructions in this subsection of the manual are for editing Schedule 2.
- (2) Edit Sequence Number “02” in the upper-right margin of Schedule 2 if not pre-printed.
- (3) If only Schedule 2, page 2 is attached, with T-lines present or edited, edit Sequence Number “02” in the upper-right margin of Schedule 2, page 2.
- (4) The following are the T-Lines and T-Compute Lines on Schedule 2:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines 1-2</li> <li>• Line 4</li> <li>• Lines 7-16</li> <li>• Line 18</li> <li>• Line 19 (TY 21 only)</li> <li>• Line 20</li> </ul>	<ul style="list-style-type: none"> <li>• Line 7</li> <li>• Line 18</li> </ul>

- (5) Lines 1 through 3 are for tax and lines 4 through 21 are for other taxes.
- (6) Only one Schedule 2 can be processed. If more than one is attached, combine related T-line amounts onto one schedule and delete those schedules not used.
- (7) “X” Schedule 2 if there are no significant T-line entries present or edited on Schedule 2.

**Exception:** Do not “X” Schedule 2 if Schedule 3 is attached and has significant T-line entries present or edited.

3.11.3.16.1  
(01-01-2024)

**Schedule 2 Line 1 -  
Alternative Minimum Tax  
(Form 6251)**

- (1) If an amount is present on Schedule 2 line 1, Form 6251 must be attached. If missing, **correspond** for Form 6251.

**Reminder:** Edit FPC “5” when Form 6251 is attached.

3.11.3.16.2  
(04-25-2022)

**Schedule 2 Line 2 -  
Excess Advance  
Premium Tax Credit  
Repayment (Form 8962)**

- (1) If an amount is present on Schedule 2 line 2, Form 8962 must be attached. If missing, **correspond** for Form 8962.
- (2) If using **Form 6001** to correspond for missing Form 8962, also:
- Request Form 1095–A, if not attached, using paragraph (d).
  - Edit Action Code “224”.
- (3) If using **Form 3531** to correspond for missing Form 8962, include fill-in **31** if Form 1095-A is not attached, per Exhibit 3.11.3-18.

3.11.3.16.3  
(01-01-2019)

**Schedule 2 Line 3 - Total**

- (1) (Reserved)

3.11.3.16.4  
(02-22-2021)

**Schedule 2 Line 4 -  
Self-Employment Tax  
(Schedule SE)**

- (1) If an amount is present on line 4, Schedule SE is required. If not attached, **dummy** Schedule SE from Schedule C, Schedule E (Part II present), or Schedule F, or attachments, if possible. Otherwise, **correspond**. When corresponding use paragraph **W**, Form 6001.

**Exception:** Do not dummy Schedule SE if corresponding for other missing attachments. Instead, include the request for Schedule SE in the correspondence to the taxpayer.

- (2) Edit RPC “S” and RPC “B” when there is no significant entry present or edited on line 4 and there is an indication of **any** of the following:

- a. The taxpayer is not liable for SE tax.
- b. Form 4361 or Form 4029 is noted.
- c. "Exempt", "Exempt-Notary," "Amish," or "Mennonite" is noted in the line 4 area.

**Exception:** Do not edit RPC "S" if FS 2 and the spouse has self-employment income of \$434 or more and is liable for SE tax.

3.11.3.16.5  
(11-12-2021)

**Schedule 2 Line 7 - Total  
Additional Social  
Security and Medicare  
Tax (Form 4137 or Form  
8919)**

- (1) If an amount is present on line 7, Form 4137 or Form 8919 must be attached. If Form 4137 or Form 8919 is missing, take the following actions:

If	Then
Attachments are present,	Dummy Form 4137 or Form 8919.
"Uncollected SST/Medicare" is noted or the line 6 amount matches one or any combination of amounts with indicators "A", "B", "M" and/or "N" on attached Forms W-2,	<ol style="list-style-type: none"> <li>1. <b>"X"</b> the line 7 amount.</li> <li>2. Edit the amount to line 13.</li> </ol>
Amount is present on line 5,	Correspond for Form 4137. For Form 6001, use paragraph <b>W</b> .
Amount is present on line 6	Correspond for Form 8919. For Form 6001, use paragraph <b>W</b> .
Amount is present on line 7 and lines 5-6 are blank.	Correspond for explanation of entry. For Form 6001, check box <b>O</b> . For Form 3531, check box <b>19-20</b> .

- (2) If line 7 is blank, dash, or zero and there are any entries on lines 5 or 6, compute and edit line 7 by adding line 5 and line 6.

3.11.3.16.6  
(01-01-2023)

**Schedule 2 Line 8 -  
Additional Tax on IRAs,  
Other Qualified  
Retirement Plans, and  
Other Tax Favored  
Accounts (Form 5329)**

- (1) If an amount is present on line 8, Form 5329 must be attached. If missing, **correspond** for Form 5329, if corresponding with Form 6001, use paragraph **W**, unless any of the following conditions apply:
  - a. The taxpayer has checked the box to the left of line 8.
  - b. The taxpayer noted "No" to the left of line 8.
  - c. Line 8 has an entry that is 10% of any combination of the following:
    - Line 4b, Form 1040
    - Line 5b, Form 1040
    - Form 1099-R

**Example:** Do not correspond if line 4b Form 1040 has an amount of \$9,805 and the line 8 amount is \$980 or \$981.

- (2) Edit RPC "**3**" if Form 5329 is not present and any of the conditions above apply.

- (3) Edit the totals of Parts I through IX of Form(s) 5329 when line 8 is blank **and** Form 5329 is attached with entries present.

3.11.3.16.7  
(11-29-2019)

**Schedule 2 Line 9 -  
Household Employment  
Taxes from Schedule H**

- (1) If an amount is present on line 9, Schedule H must be attached. If missing, **correspond** for Schedule H.

3.11.3.16.8  
(01-01-2023)

**Schedule 2 Line 11 -  
Additional Medicare Tax  
- (Form 8959)**

- (1) When an amount is present on line 11, Form 8959 must be attached. If missing, correspond for Form 8959.

3.11.3.16.9  
(01-01-2023)

**Schedule 2 Line 12 - Net  
Investment Income Tax -  
(Form 8960)**

- (1) When an amount is present on line 12, Form 8960 must be attached. If missing, correspond for Form 8960.

3.11.3.16.10  
(01-03-2022)

**Schedule 2 Line 13 -  
Uncollected Social  
Security and Medicare  
or RRTA Tax on Tips**

- (1) UT/UTOT or COBRA is reported on Schedule 2, line 13. If found elsewhere on the return, delete where found and edit to line 13 or renumber to be line 13 as appropriate.

3.11.3.16.11  
(11-12-2021)

**Schedule 2 Line 16 -  
Recapture Low-Interest  
Housing Credit (Form  
8611)**

- (1) If an amount is present on line 16, Form 8611 must be attached. If Form 8611  
8611.

#

3.11.3.16.12  
(11-12-2021)

**Schedule 2 Lines 17a  
through 17z - Other  
Additional Taxes (Not  
Transcribed)**

- (1) Use the following information for editing other additional taxes.

3.11.3.16.12.1  
(11-12-2021)

**Schedule 2 Line 17c -  
Additional Tax on HSA  
Distributions (Form  
8889)**

- (1) If an amount is present on line 17c, Form 8889 must be attached. If Form  
Form 8889.

#

3.11.3.16.12.2 (11-12-2021) <b>Schedule 2 Line 17d - Additional Tax on HSA Distributions, Not Eligible (Form 8889)</b>	(1) If an amount is present on line 17d, Form 8889 must be attached. If Form 8889.	#
3.11.3.16.12.3 (11-12-2021) <b>Schedule 2 Line 17e - Archer MSA Distributions (Form 8853)</b>	(1) If an amount is present on line 17e, Form 8853 must be attached. If Form 8853 is missing, correspond for Form 8853.	
3.11.3.16.12.4 (11-12-2021) <b>Schedule 2 Line 17f - Medicare Advantage MSA Distributions (Form 8853)</b>	(1) If an amount is present on line 17f, Form 8853 must be attached. If Form 8853 is missing, correspond for Form 8853.	
3.11.3.16.12.5 (11-12-2021) <b>Schedule 2 Line 17z - Other Taxes</b>	(1) If the taxpayer has written "Section 1291 Interest", "1291INT", "Section 1294 Interest", or "1294INT", with an amount:  a. In the line 17z area, and included the amount in the total on line 18, take no action. b. Anywhere else on the return and you can determine the amount is not included on line 17z, add the amount to line 18.	
3.11.3.16.13 (11-12-2021) <b>Schedule 2 Line 18 - Total Additional Taxes</b>	(1) If line 18 is blank, dash or zero and there are entries on any lines 17a through 17z, compute by adding lines 17a through 17z and edit the total amount to line 18.	
3.11.3.16.14 (01-01-2023) <b>Schedule 2 Line 19 - Reserved</b>	(1) Reserved. For TY21 see IRM 3.11.3.73.3.3.4.	
3.11.3.16.15 (11-29-2019) <b>Schedule 2 Line 20 - Section 965 Net Tax Liability Installment (Form 965-A)</b>	(1) If an amount is present on line 20, edit RPC "F".  (2) If an amount is present on line 20, Form 965-A must be attached. However, if missing, correspond for Form 965-A only if corresponding for other missing information.  <b>Note:</b> If Form 965-A is attached and there is <b>no</b> entry on line 20, do not edit RPC "F".	
3.11.3.16.16 (11-29-2019) <b>Schedule 2 Line 21 - Total Other Taxes</b>	(1) (Reserved)	

3.11.3.17  
(01-01-2024)

**Schedule 3 - Additional  
Credits and Payments**

- (1) The instructions in this subsection of the manual are for editing Schedule 3.
- (2) Edit Sequence Number “03” in the upper-right margin of Schedule 3 if not pre-printed.
- (3) If only Schedule 3, page 2 is attached, with T-lines present or edited, edit Sequence Number “03” in the upper-right margin of Schedule 3, page 2.
- (4) The following lines are T-Lines and T-Compute Lines on the Schedule 3:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines 1 through 4</li> <li>• Lines 5a - 5b</li> <li>• Lines 6a through 6d</li> <li>• Line 6e (TY21-TY22 only)</li> <li>• Lines 6f - 6g</li> <li>• Lines 6h through 6l (first line with an amount present)</li> <li>• Line 6m</li> <li>• Line 7</li> <li>• Lines 9 through 12</li> <li>• Line 12b (TY20 SFL)</li> <li>• Line 13a</li> <li>• Line 13b (TY23)</li> <li>• Line 13b (TY21-TY22 SFL)</li> <li>• Line 13h (TY21-TY22 SL2)</li> <li>• Line 13g (TY21 only)</li> <li>• Line 14</li> </ul>	<ul style="list-style-type: none"> <li>• Line 7</li> <li>• Line 14</li> </ul>

- (5) Lines 1 through 8 are for non-refundable credits and lines 9 through 15 are for other payments and refundable credits.
- (6) “X” Schedule 3 if there are no significant T-line entries present or edited on Schedule 3.
- (7) Only one Schedule 3 can be processed. If more than one is attached, combine related T-lines and delete those schedules not being used.

3.11.3.17.1  
(12-11-2020)

**Schedule 3 Line 1 -  
Foreign Tax Credit  
(Form 1116)**

- (1) If an amount is claimed on line 1 of more than \$300 (more than \$600 for FS2), Form 1116 or similar statement must be attached. If missing or if Form 1116 has no significant entries present or edited on line 7, 8, 24 or 35, **correspond** for Form 1116.

3.11.3.17.2  
(11-29-2019)

**Schedule 3 Line 2 -  
Credit for Child and  
Dependent Care  
Expenses (Form 2441)**

- (1) If an amount is claimed on line 2, Form 2441 or a statement must be attached.
  - a. Prepare a **dummy** Form 2441 when it is missing and a statement is present.
  - b. **Correspond** when Form 2441 cannot be dummied.

- 3.11.3.17.3  
(12-11-2020)  
**Schedule 3 Line 3 -  
Education Credits (Form  
8863, line 19)**
- (1) If an amount is claimed on line 3, Form 8863 must be attached. If missing **correspond** for Form 8863.
- Note:** If the taxpayer has an entry on both Schedule 3 line 3 and Form 1040 line 29, correspond for only **one** missing Form 8863. Use the first entry amount and line number on the return.
- (2) “X” line 3 if either of the following apply:
- FS is 3 or 6
  - Taxpayer claimed both American Opportunity Credit and Lifetime Learning Credit for the same person on Form 8863.
- 3.11.3.17.4  
(11-29-2019)  
**Schedule 3 Line 4 -  
Retirement Savings  
Contribution Credit  
(Form 8880)**
- (1) If an amount is claimed on line 4, Form 8880 must be attached. If missing, **correspond** for Form 8880.
- written/hand-prepared, “X” the amount. #
- 3.11.3.17.5  
(01-01-2024)  
**Schedule 3 Line 5a -  
Residential Clean  
Energy Credit (Form  
5695, Line 15)**
- (1) If an amount is claimed on line 5a, Form 5695 must be attached. If missing, **correspond** for Form 5695.
- Note:** If an amount is claimed on line 5a and only page 2 or 3 Form 5695 is attached, delete the amount on line 5a.
- 3.11.3.17.6  
(01-01-2024)  
**Schedule 3 Line 5b -  
Energy Efficient Home  
Improvement Credit  
(Form 5695, Line 32)**
- (1) If an amount is claimed on line 5b, Form 5695 must be attached. If missing, **correspond** for Form 5695.
- Note:** If an amount is claimed on line 5b and only page 1 or 2 Form 5695 is attached, delete the amount on line 5b.
- 3.11.3.17.7  
(01-01-2023)  
**Schedule 3 Line 6a  
through Line 6z-  
Nonrefundable Credits**
- (1) Use the instructions in the following subsections for editing lines 6a - 6z.
- 3.11.3.17.7.1  
(11-12-2021)  
**Schedule 3 Line 6a -  
General Business Credit  
(Form 3800)**
- (1) If an amount is present on line 6a, Form 3800 must be attached. If missing, correspond for Form 3800.
- 3.11.3.17.7.2  
(11-12-2021)  
**Schedule 3 Line 6b -  
Credit for Prior Year  
Minimum Tax (Form  
8801)**
- (1) If an amount is present on line 6b, Form 8801 must be attached. If missing, correspond for Form 8801.

- 3.11.3.17.7.3  
(11-12-2021)  
**Schedule 3 Line 6d - Credit for the Elderly or Disabled (Schedule R)**
- (1) If an amount is present on line 6d, Schedule R must be attached. If missing, correspond for Schedule R.
  - (2) If “CFE” is notated and Schedule R is not attached, **correspond** with Form 3531/6001 using fill-in **28**, per Exhibit 3.11.3-18.
  - (3) Take no additional action when the taxpayer has written DFAS-705 in the line 6 area.
- 3.11.3.17.7.4  
(01-01-2024)  
**Schedule 3 Line 6e**
- (1) Reserved. See prior year instructions at IRM 3.11.3.73.3.4.2(4).
- 3.11.3.17.7.5  
(01-01-2024)  
**Schedule 3 Line 6f - Clean Vehicle Credit (Form 8936, Line 13)**
- (1) If an amount is present on line 6f, Form 8936 must be attached. If missing, correspond for Form 8936.
- 3.11.3.17.7.6  
(11-12-2021)  
**Schedule 3, Line 6g - Mortgage Interest Credit (Form 8396)**
- (1) If an amount is present on line 6g, Form 8396 must be attached. If missing, correspond for Form 8396.
- 3.11.3.17.7.7  
(01-01-2024)  
**Schedule 3, Line 6m - Credit for Previously Owned Clean Vehicle (Form 8936, Line 18)**
- (1) If an amount is present on line 6m, Form 8936 must be attached. If missing, correspond for Form 8936.
- 3.11.3.17.8  
(11-12-2021)  
**Schedule 3 Line 7 - Total Other Nonrefundable Credits**
- (1) If line 7 is blank, dash or zero and there are entries on any lines 6a - 6z, compute by adding lines 6a - 6z and edit the amount on line 7.
- 3.11.3.17.9  
(04-25-2022)  
**Schedule 3 Line 9 - Net Premium Tax Credit (Form 8962)**
- (1) If an amount is claimed on line 9, Form 8962 must be attached. If missing, **correspond** for Form 8962.
  - (2) If using **Form 6001** to correspond for missing Form 8962, also:
    - a. Request Form 1095-A, if not present, using paragraph (d).
    - b. Edit Action Code “**224**”.
  - (3) If using **Form 3531** to correspond for missing Form 8962, include fill-in **31** if Form 1095-A is not attached, per Exhibit 3.11.3-18.

3.11.3.17.10  
(12-11-2020)  
**Schedule 3 Line 10 -  
Amount paid with  
request for extension  
(Form 4868)**

- (1) **Do not perfect line 10 from an attached Form 4868.** Include on line 10 an amount the taxpayer indicates as a payment from Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.
- (2) Edit CCC “Y” and an Action Trail when 1040-C is written by line 10 or when Form 1040-C is attached.

3.11.3.17.11  
(03-14-2023)  
**Schedule 3 Line 11 -  
Excess Social Security  
and Tier 1 RRTA Tax  
Withheld**

- (1) Take no action when an amount of \$5 or less is claimed.
- (2) “X” an amount of greater than \$5 on line 11 when the amount claimed on Form 1040, line 1a is less than:
  - \$160,200 and excess **SST** is claimed.
  - \$160,200 and excess Tier 1 **RRTA** is claimed.
- (3) When an amount is present on line 11 and “**RRTA**”/“Tier 1 RRTA” is noted or there is an indication the taxpayer is a railroad employee:
  - a. Accept the taxpayer’s figure for excess Tier 1 RRTA, if Forms W-2 or similar statements from **more than one employer** are attached and such Forms W-2 or similar statements show the excess.
  - b. When **only one** Form W-2 or similar statement is attached and the wage amount on Form W-2 or similar statement is greater than or equal to the amount on line 1a Form 1040, “X” line 11 Schedule 3.
  - c. When no Form W-2 or similar statement is attached, **correspond** if using Form 6001 use fill-in **9**, per Exhibit 3.11.3-18, if using Form 3531 check box **8**.
- (4) When an excess **SST** amount is present on line 11:
  - a. If no Form W-2 or similar statement is attached, **correspond** if using Form 6001 use fill-in **9**, per Exhibit 3.11.3-18, if using Form 3531 check box **8**.

**Exception:** Research IRP (when available) before corresponding. Do not research if corresponding for other missing information.

- b. If any single Form W-2 or similar attached statement shows an amount for Social Security tax withheld of **more than** \$9,932.40, “X” the amount.

**Note:** If the taxpayer has separate Forms W-2 with the same EIN, allow the excess SST/RRTA tax if “agent for [name of employer]” is listed in box “c” of Forms W-2 and the Forms W-2 have the same EIN, consider the Forms W-2 to be from different employers. You may also look for pay stub or Form 4852.

- c. Otherwise, use the following table to compute the excess SST amount.

**Note:** For FS 2, compute the excess SST amount for each taxpayer separately. Compare the combined amounts to the entry on line 11.

	<b>VERIFY EXCESS SOCIAL SECURITY TAX</b>	<b>Primary Taxpayer</b>	<b>Secondary Taxpayer</b>
1.	Add all social security tax withheld for each employer. This tax is shown in box 4, Form W-2. Enter the total here.		

	VERIFY EXCESS SOCIAL SECURITY TAX	Primary Taxpayer	Secondary Taxpayer
2.	Enter any uncollected social security tax on tips from W-2, Box 12, Codes A & M.	_____	_____
3.	Add lines 1 and 2.	_____	_____
4.	Social security limit	\$9,932.40	\$9,932.40
5.	Subtract line 4 from line 3. Enter the result here (if the result is negative, enter zero here.)	_____	_____
6.	Excess amount. Combine Primary and Secondary taxpayers line 5 amount.	_____	

(5) Add the amounts for wages, tips, and other compensation on all Forms W-2 when the total excess SST computed amount differs from line 11 entry by **more than \$5**. (See Figure 3.11.3-84.)

- a. “**X**” line 11 and edit the computed amount when all Forms W-2 are attached.

**Note:** All Forms W-2 are considered to be attached when the combined wage amount from Forms W-2 is greater than or equal to the entry on line 1a, Form 1040.

- b. When FS 2 and all Forms W-2 are attached, “**X**” Schedule 3 line 11 if neither taxpayer is eligible for excess SST.
- c. When Forms W-2 are not all attached and you are unable to verify the amount through research, **correspond** for additional Forms W-2 to support line 11. If using Form 6001 use fill-in **9**, per Exhibit 3.11.3-18, if using Form 3531 check box **8**

**Note:** Do not research if corresponding for other missing information.

## VERIFYING EXCESS SOCIAL SECURITY TAX (SST) AND PERFECTING LINE 11

**924** **DRAFT**

Form **1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2023

See separate instructions.

Your first name and middle initial *Diana* Last name *Nova* Your social security number *000-00-4524*

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. *1807 Saturn Rd* Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below. *Santa Fe* State *NM* ZIP code *87501*

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change.

see instructions and check here ☐

**Income** 1a Total amount from Form(s) W-2, box 1 (see instructions) 1a *173,241.20*

**DRAFT** **03**

Schedule 3 (Form 1040) 2023 Page **2**

**Part II Other Payments and Refundable Credits**

9 Net premium tax credit. Attach Form 8962 . . . . . 9

10 Amount paid with request for extension to file (see instructions) . . . . . 10

11 Excess social security and tier 1 RRTA tax withheld . . . . . **808.55** 11 ~~**3,320.54**~~

12 Credit for federal tax on fuels. Attach Form 4136 . . . . . 12

13 Other payments or refundable credits: . . . . . 13

**W-2** Wage and Tax Statement **2023** Department of the Treasury—Internal Revenue Service

Safe, accurate, FAST! Use **efile** Visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile)

a Employee's social security number **000-00-4524**

b Employer identification number (EIN) **00-4653728**

c Employer's name, address, and ZIP code  
**Solar Printing**  
**524 Galaxy**  
**Santa Fe, NM 87501**

d Control number

e Employee's first name and initial Last name Suf. **DIANA NOVA**

f Employee's address and ZIP code  
**1807 S**  
**Santa**  
**1807 SATURN RD**  
**SANTA FE NM 87501**

1 Wages, tips, other compensation **76,049.40** 2 Federal income tax withheld **12,195.63**

3 Social security wages **76,049.40** 4 Social security tax withheld **4,715.06**

5 Medicare wages and tips **76,049.40** 6 Medicare tax withheld **1,102.71**

7 Social security tips

8 Allocated tips

9

10 Dependent care benefits

11 Nonqualified plans

12a See instructions for box 12

12b

12c

12d

13 Statutory employee Retiree's plan Rollover plan

14 Other

15 State Employee's state ID number

16 State wages, tips, etc.

17 State income tax

18 Local wages, tips, etc.

19 Local income tax

20 Locality name

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

**SST withheld** **4,715.06 + 6,025.89 +**

**SST limit** **10,740.95**

**excess SST** **808.55**

**Line 11** **3,320.54 +**

**excess SST** **808.55 -**

**>\$5** **2,511.99**

**Wages** **76,049.40 + 97,191.80 +**

**All W-2s attached** **173,241.20**

Figure 3.11.3-84

3.11.3.17.12 (12-11-2020) <b>Schedule 3 Line 12 - Credit for Federal Tax on Fuels (Form 4136)</b>	(1) If an amount is claimed on line 12, Form 4136 must be attached. If missing, <b>correspond</b> for Form 4136.	
3.11.3.17.13 (11-12-2021) <b>Schedule 3 Lines 13a - 13z - Other Payments and Refundable Credits</b>	(1) Use the instructions in the following subsections for editing lines 13a -13z.	
3.11.3.17.13.1 (01-01-2024) <b>Schedule 3 Line 13a - Form 2439</b>	2439 must be attached. If not attached correspond using fill-in “ <b>10</b> ”, per Exhibit 3.11.3-18.  <b>Note:</b> Form 2439 is a small form, generally found stapled to the front of the return with the Form(s) W-2. Form 2439 may reflect more than a single tax year and should not be treated as a combined tax liability.  <b>Caution:</b> Check all attached Forms 2439 for an indication of “Reparation for African Americans,” “Black Investment Taxes,” or similar statements. These claims will be treated as Frivolous Returns. Follow the instructions in IRM 3.11.3.6.1.6.	#
3.11.3.17.13.2 (01-01-2024) <b>Schedule 3 Line 13b - Credit for Repayment</b>	(1) Edit CCC “ <b>Y</b> ” and an action trail when an amount is present for TY23-TY21.	
3.11.3.17.13.3 (01-01-2024) <b>Schedule 3 Line 13c - Elective Payment Election (EPE)</b>	(1) This line is not transcribed; however, if an amount is present, Form 3800 must be attached. If missing, correspond for Form 3800.	
3.11.3.17.13.4 (01-01-2023) <b>Schedule 3 Line 13g - Reserved</b>	(1) Reserved. For TY21 see IRM 3.11.3.73.3.4.6.	
3.11.3.17.13.5 (01-01-2023) <b>Schedule 3 Line 13h - Reserved</b>	(1) Reserved. For TY20-TY21, see IRM 3.11.3.73.3.4.7	
3.11.3.17.13.6 (11-12-2021) <b>Schedule 3 Line 13z</b>	(1) (Reserved)	

3.11.3.17.14  
(11-12-2021)

**Schedule 3 Line 14 -  
Total Other Payments  
and Refundable Credits**

- (1) Compute line 14 if blank, dash or zero and there are entries on any lines 13a through 13z. Add lines 13a - 13z and edit the total to line 14.

3.11.3.17.15  
(11-12-2021)

**Schedule 3 Line 15**

- (1) (Reserved)

3.11.3.18  
(11-12-2021)

**Schedule A - Itemized  
Deductions**

- (1) The instructions provided in this subsection of the manual are for editing Schedule A. These instructions include:
- General editing procedures
  - Medical and dental expenses
  - Total taxes
  - Interest
  - Gifts to Charity
  - Casualty/theft loss
  - Other miscellaneous deductions
  - Total itemized deductions
  - Unallowable Codes
- (2) Edit Sequence Code “07” in the upper-right margin of Schedule A if not pre-printed.
- (3) Only one Schedule A is processable. If more than one is attached, combine related T-line amounts onto one Schedule A and delete those not used.
- (4) Do **not** “X” Schedule A when **both** of the following conditions are present:
- a. FS is 3 (Married Filing Separately) and the taxpayer claimed zero itemized deductions, **and**
  - b. Schedule A is blank.
- (5) Search Schedule A for unallowables. Code unallowables regardless of where they are found, so long as they meet the tolerance. Specific unallowable conditions are identified in the line-by-line instructions, as well as the table in the following paragraph.
- Note:** Unallowable Codes in the 30-42 and 44-49 range are reserved for amounts claimed on Schedule A. Unallowable Code 43 can be used for amounts claimed on Schedule A and Schedule C.
- (6) Dollar tolerances apply to all Schedule A Unallowable Codes. Code unallowables only when the total deducted amount (i.e., amount after any limitation) of the unallowable item is at least the dollar tolerance reflected in the table below. Code itemized deductions as unallowables only when the Schedule A is used

#

**Reminder:** Edit amounts on Form 3471 in **dollars only**.

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- Note:** Do not code unallowables under the reflected dollar tolerance.
- (7) Review all returns with edited unallowables. Check for additional unallowables or frivolous conditions. Correct any unallowables which have been improperly coded.
- (1) The following lines on Schedule A are T-Lines and T-Compute Lines:

3.11.3.18.1  
(01-01-2023)  
**Schedule A, General  
Editing Procedures**

T-Lines	T-Compute Lines
<ul style="list-style-type: none"><li>Line 1</li><li>Line 3</li><li>Line 4</li><li>General Sales Tax Checkbox</li><li>Lines 5a through 5c</li><li>Lines 6 through 7</li><li>Lines 8a through 8c</li><li>Line 8d (TY21 and prior)</li><li>Lines 9 through 17</li><li>Line 18 Checkbox</li></ul>	<ul style="list-style-type: none"><li>Line 4</li><li>Line 7</li><li>Line 10</li><li>Line 14</li><li>Line 17</li></ul>

- (2) “**X**” Schedule A when line 17 on Schedule A is **less than** line 12 of Form 1040 **and** line 12 is equal to the taxpayer’s standard deduction amount **unless** any of the following apply:
- “IE” is indicated to the left of line 12 on Form 1040.
  - FS 3 is claimed, and there are significant T-line entries on the Schedule A. The box on Form 1040 “Spouse itemizes on a separate return”, may or may not be marked.
  - The box located on line 18, Schedule A is checked.
- (3) **Do not** dummy a Schedule A from attachments when the taxpayer used one of the standard deduction amounts. Use the Standard Deduction Chart in IRM 3.11.3.14.2.20(1) for the standard deduction amounts.

3.11.3.18.1.1  
(01-01-2019)

**Lines 1 and 4 - Medical and Dental Expenses**

- (1) If line 1 is blank and line 4 has a significant entry, edit line 1 from attachments.
- (2) If lines 1 and 4 are **both** blank and there is an attachment with an amount for medical deductions present, edit the attachment amount to:
- Line 1 if line 3 has been computed by the taxpayer **or**
  - Line 4 if line 3 has **not** been computed by the taxpayer.
- (3) Compute and edit the total when line 4 is blank, and lines 1 and 3 have entries.
- (4) Edit Unallowable Code “**33**” and the lesser of the unallowable amount or the line 4 amount when the taxpayer claims personal living expenses incidental to
- Meals
  - Lodging in excess of \$50 per day per person
  - Health club dues
  - Diet foods
  - Funeral expenses
  - Maternity clothes

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3.11.3.18.1.2  
(01-01-2019)

**Line 6- Other Taxes**

- (1) Delete the amount if the taxpayer used line 6 as a subtotal line.

3.11.3.18.1.3  
(01-01-2019)

**Line 7 - Total Taxes**

- (1) Compute and edit if blank.
- (2) **Correspond** for an explanation if line 7 has a dollar amount and lines 5a through 6 are blank. If using Form 6001, use box “**O**”, if using Form 3531, use box **19-20**.
- (3) Edit Unallowable Code “**34**” and the amount claimed if the taxpayer claims a
- Federal taxes for:
- Income
  - Social Security
  - Medicare
  - Excise tax on autos, tires and air transportation
  - Duties imposed on imports or by Customs

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- (4) Edit Unallowable Code “35” and the amount claimed when there is an amount

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**Exception:** This does not include sales taxes paid on utilities in Minnesota and Wisconsin.

- (5) Edit Unallowable Code “36” and the amount claimed if there is an amount for inheritance, stamp, etc.

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- (6) Edit Unallowable Code “37” and the amount claimed if the taxpayer is license taxes or fees **except** for residents of any of the following states:

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Alabama	Kentucky	Nevada
Arizona	Maine	New Hampshire
California	Massachusetts	Oklahoma
Colorado	Michigan	South Carolina
Connecticut	Minnesota	Virginia
Georgia	Mississippi	Washington
Indiana	Montana	Wyoming
Iowa	Nebraska	

3.11.3.18.1.4  
(01-01-2019)

**Line 8a and 8b - Home  
Mortgage Interest and  
Points**

- (1) When the taxpayer enters amounts in the line 8 area, take the following actions:

If	And	Then
Line 8a is blank,	The taxpayer clearly identified an amount(s) to be home mortgage,	Edit the amount to line 8a.
Line 8b is blank,	The taxpayer clearly identified an amount(s) has been paid to an individual or individuals,	Edit the amount to line 8b.

3.11.3.18.1.5  
(11-12-2021)

**Line 9 - Investment  
Interest**

- (1) Delete the amount if the taxpayer used line 9 as a subtotal line.

3.11.3.18.1.6  
(01-01-2019)

**Line 10 - Total Interest**

- (1) Compute and edit line 10 when it is blank.
- (2) If an amount is entered and no entries are present on lines 8a through 9, take one of the following actions:
  - a. Edit the line 10 amount to line 8a if there is an amount on line 5b of Schedule A.
  - b. **Correspond** for an explanation of the line 10 amount if line 5b on Schedule A is blank. If using Form 6001, use box **O**, if using Form 3531 use box **19-20**.
- (3) Edit Unallowable Code **"41"** and the amount claimed if there is an amount for

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3.11.3.18.1.7  
(01-01-2024)

**Lines 11, 12, 13, and 14 - Gifts to Charity**

- (1) Take the following actions for a claim on line 12, Schedule A:

If	And	Then
<b>A]</b> Schedule A, line 12, is more than \$500,	Form 8283 is attached with significant entries or a statement supporting attached Form 8283,	Edit RPC <b>"H"</b> .
<b>A]</b> Schedule A, line 12, is more than \$500,	Form 8283 is missing, or attached with no significant entries or supporting statement,	Correspond for Form 8283. If using Form 6001, use box <b>"I"</b> , if using Form 3531, use box <b>11-14</b> .
<b>A]</b> Schedule A, line 12, is more than \$500,	Form 8283 indicates donation of an automobile, airplane or boat,	Form 1098-C <b>must also</b> be present. If Form 1098-C is not attached, <b>"X"</b> line 12. <b>Note:</b> In lieu of Form 1098-C, the taxpayer may attach a similar statement if it includes all the same information as on Form 1098-C.
<b>B]</b> Schedule A, line 12, is more than \$500,000,	A separate qualified appraisal is attached and Form 8283 (Section B, Parts IV and V) (for TY19 and prior, Section B, Parts III and IV), is complete,	Edit RPC <b>"4"</b> .

If	And	Then
<b>B]</b> Schedule A, line 12, is more than \$500,000,	A separate qualified appraisal is <b>not</b> attached,	Correspond with Form 3531/6001 using fill-in <b>34</b> , per Exhibit 3.11.3-18.
<b>C]</b> Form 8283 attached and any of the following are true: Part I, Checkbox 2b or Checkbox 2b1 are marked, or Line 3 column h, contains a value other than zero.		Edit Audit Code “ <b>C</b> ”.
<b>C]</b> The taxpayer checked box “ <b>a</b> ” (Art contribution of \$20,000 or more) on line 2, (for TY19 and prior line 4), Section B of Form 8283 and Schedule A, line 12, is more than \$20,000,	A separate qualified appraisal is <b>not</b> attached,	Correspond with Form 3531/6001 using fill-in <b>27</b> , per Exhibit 3.11.3-18.
<b>D]</b> Section B of Form 8283 has significant entries in Part I,	Parts IV and V, (for TY19 and prior, Parts III and IV), are incomplete,	Correspond with Form 3531/6001 using fill-in <b>26</b> , per Exhibit 3.11.3-18.
<b>E]</b> Section B of Form 8283 has significant entries in Part I	line 3 (for TY19 and prior, line 5), column (c) has an entry of	Edit Audit Code “ <b>C</b> ”.

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(2) “**X**” line 13, Schedule A, if:

- Line 13 is a negative amount.
- The taxpayer used line 13 as a **subtotal** line.

(3) If line 14, Schedule A:

- Is **blank** and there are entries leading to a total, compute and edit line 14.  
**Exception:** Do not compute, if the taxpayer notated “limited”, “disallowed contributions” or similar statement on the dotted portion of line 14.
- Has an amount and lines 11-13 are blank and cannot be perfected from attachments, **correspond** for an explanation of the amount. If using Form 6001, use box “**O**”, if using Form 3531, use box **19-20**.

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on lines 11 or 12, edit Unallowable Code “42” and the amount claimed.

**Note:** Unallowable deductions include:

- Individuals
- Non-qualifying organizations (e.g., foreign charities except for those in Canada, lobbying organizations, etc.)

3.11.3.18.1.8  
(01-01-2023)

**Line 15 - Casualty and Theft Loss**

- (1) If an amount is claimed on line 15 and Form 4684 is not attached, **correspond.**
- (2) For TY16 and later, if a Federally declared disaster loss is claimed on Schedule A and Form 4684, edit FPC “D”.

3.11.3.18.1.9  
(01-01-2023)

**Line 16 - Other Itemized Deductions**

- (1) Only the expenses listed below can be deducted on line 16:
  - Gambling losses, but only to the extent of gambling winnings reported on Schedule 1, line 8b
  - Casualty and theft losses of income-producing property (Form 4684, line 32 or 38b, or Form 4797, line 18a)
  - Loss from Schedule K-1
  - Federal estate tax on income in respect of a decedent
  - Amortizable bond premiums
  - Losses attributable to qualified disasters (Form 4684, line 15)
  - Standard Deduction when associated with qualified disaster loss
  - Impairment-related work expenses of a disabled person

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- Unrecovered investments in a pension
- An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument

- (2) Subtract the total of any miscellaneous deductions not listed in (1) above from the amount on line 16.

**Note:** Do not subtract amounts when the taxpayer includes an amount, but does not include an explanation for the deduction.

- (3) Allow the taxpayer’s gambling losses *up to* the amount of winnings claimed on line 8b of Schedule 1. Adjust line 16 to equal gambling winnings when the taxpayer is claiming more gambling losses on Schedule A than They report as winnings on line 8b, Schedule 1. (See Figure 3.11.3-85.)
- (4) Taxpayers claiming a Disaster Loss will note on line 16:

**“Net Disaster Loss”, “Standard Deduction Claimed with Disaster Loss” or similar statement,**

An amount for the disaster loss and

The amount for their Standard Deduction (if not itemizing)

- a. If the taxpayer reports a net disaster loss, the amount entered on Form 1040, line 12a should be their Standard Deduction plus the amount claimed as net disaster loss as entered on Schedule A, line 16 (from Form 4684, line 15), if not itemizing.
- b. If the taxpayer uses line 16 and reports a net disaster loss, use the following table:

If on Line 16	And	Then
An amount for a disaster loss is claimed	Form 4684 is missing	Correspond for Form 4684
An amount for a disaster loss is claimed	<ul style="list-style-type: none"> <li>• Line 15, Form 4684 is blank or zero and</li> <li>• The entry on line 16, Form 4684 is the same as the entry for net disaster loss on line 16, Schedule A</li> </ul>	<ul style="list-style-type: none"> <li>• Consider the entry on line 16, Form 4684 a misplaced entry and</li> <li>• Delete line 16, Form 4684.</li> </ul>

**Note:** For TY16 and later, if a Federally Declared Disaster Loss is claimed on Schedule A and Form 4684, also edit FPC “D” See IRM 3.11.3.6.1.3(2).

## DELETING EXCESS GAMBLING LOSSES

**DRAFT**

6	Partnership income or (loss). Attach Schedule K-1.	6	
7	Unemployment compensation	7	3,000
8	Other income:		
a	Net operating loss	8a	( )
b	Gambling	8b	2,000
c	Cancellation of debt	8c	( )
d	Foreign earned income exclusion from Form 2555	8d	( )
11	Other income	11	
12	Carryover from prior year	12	
13	Add lines 11 through 13	13	9,000
14	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions.	14	
15	Other— from list in instructions. List type and amount: <b>Gambling losses</b>	15	
16		16	<del>8,000</del>
17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	18,327
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

For Paperwork Reduction Act Notice, see the Instructions for Form 1040. Cat. No. 17145C Schedule A (Form 1040) 2023

**DRAFT**

Figure 3.11.3-85

- 3.11.3.18.1.10 (01-01-2019) **Line 17 - Total Itemized Deductions**
- (1) If line 17 is blank, compute and edit from total lines (lines 4, 7, 10, 14, 15, and 16).
  - (2) Delete all but the smallest amount when there are multiple entries.

- 3.11.3.18.1.11 (01-01-2019) **Line 18 - Itemized Deduction Election**
- (1) (Reserved).

- 3.11.3.18.2 (01-01-2024) **Prior Year Schedule A, General Editing Procedures**
- (1) For **TY10 - TY09**, “X” Schedule A if Schedule L is present showing a larger itemized deduction.

- 3.11.3.18.2.1 (11-12-2021) **Other Itemized Deductions**
- (1) For **TY17-TY13**, “X” line 16 when the amount on line 16 includes non-gambling deductions and the AGI amount on line 11, Form 1040 is over:

Tax Year	FS 1	FS 2 or 5	FS 3 or 6	FS 4
2017	\$261,500	\$313,800	\$156,900	\$287,650
2016	\$259,400	\$311,300	\$155,650	\$285,350
2015	\$258,250	\$309,900	\$154,950	\$284,050
2014	\$254,200	\$305,050	\$152,525	\$279,650
2013	\$250,000	\$300,000	\$150,000	\$275,000

3.11.3.19  
(01-01-2019)

**Schedule B - Interest  
and Ordinary Dividends  
- General Procedures**

(1) The instructions provided in this subsection of the manual are for editing Schedule B. These instructions include:

- General editing procedures
- Gross interest (lines 1 and 2)
- Excludable savings bond interest (line 3)
- Gross dividends (lines 5 and 6)
- Foreign account indicator (line 7a)
- Foreign trust question (line 8)

(2) The following lines on Schedule B are T-lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 2 - edited to the left of line 2</li> <li>• Line 3</li> <li>• Line 6 - edited above the instructions for line 6.</li> <li>• Foreign Account Indicator</li> <li>• FinCEN Form 114 Indicator</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines for this schedule.</li> </ul>

3.11.3.19.1  
(01-01-2019)  
**Schedule B**

(1) Edit Sequence Code “08” in the upper-right margin of Schedule B if not pre-printed, and **any** of the following are present:

- Gross interest is edited
- Gross dividends are edited
- Line 3 has an entry
- Any box on line 7a is marked.

(2) Only one Schedule B can be processed. Combine related T-line amounts and “X” the Schedule(s) B not used when more than one is attached to the return.

(3) Edit T-lines from attachments when “see attached” is written on Schedule B. (See Figure 3.11.3-86.)

**Reminder:** Further editing of Lines 2a, 2b, and/or Line 3b on Form 1040 may be required from Schedule B.

**SCHEDULE B: EDITING GROSS INTEREST FROM AN ATTACHMENT**

<b>DRAFT</b>		<b>SCHEDULE B</b>		<b>Interest and Ordinary Dividends</b>		OMB No. 1545-0074	
<b>(Form 1040)</b>				Attach to Form 1040 or 1040-SR.		<b>2023</b>	
Department of the Treasury Internal Revenue Service				Go to <a href="http://www.irs.gov/ScheduleB">www.irs.gov/ScheduleB</a> for instructions and the latest information.		Attachment Sequence No. <b>08</b>	
Name(s) shown on return <b>Lydia Petunia</b>						Your social security number <b>000-00-1815</b>	
<b>Part I</b>		<b>1</b>				<b>Amount</b>	
<b>Interest</b>		List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:					
(See instructions and the instructions for Form 1040, line 2b.)		See attached statement				3000	
Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.							
		<b>2</b>				<b>3400</b>	
		Add the amounts on line 1 . . . . .				3000	
		<b>3</b>				<b>3</b>	
		Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .					
		<b>4</b>				<b>3000</b>	
		Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b					
		Note: If line 4 is over \$1,500, you must complete Part III.				<b>Amount</b>	
<b>Part II</b>		<b>5</b>				<b>Amount</b>	
		List name of payer:					
		Lily Bank				400.00	
		Orchid Credit Union				1000.00	
		Clover Bank & Trust				600.00	
		Marigold Savings & Loan				800.00	
		Zinnia Bank				400.00	
		Savings Bonds				200.00	
		Subtotal				3400.00	
		Less accrued interest				-400.00	
		TOTAL				3000.00	

**Figure 3.11.3-86**

(4) Do not "X" Schedule B when any of the boxes on line 7a is marked.

3.11.3.19.1.1  
(11-29-2019)

**Lines 1 and 2 - Gross Interest**

(1) The taxpayer may subtract the following adjustments from interest income. Edit the gross interest amount to the left of line 2 by adding the adjustment amount to the line 2 amount when the taxpayer subtracts amounts identified as any of the following (See Figure 3.11.3-87.):

- Nominee distribution
- Accrued interest
- Original issue discount (OID)
- Purchased interest
- Amortizable Bond Premium/ABP Adjustment

## EDITING GROSS INTEREST

a.

DRAFT		Interest and Ordinary Dividends		OMB No. 1545-0074	
SCHEDULE B (Form 1040)				2023	
Department of the Treasury Internal Revenue Service		Attach to Form 1040 or 1040-SR. Go to <a href="http://www.irs.gov/ScheduleB">www.irs.gov/ScheduleB</a> for instructions and the latest information.		Attachment Sequence No. 08	
Name(s) shown on return				Your social security number	
<b>Part I</b> <b>Interest</b> (See instructions and the Instructions for Form 1040, line 2b.)  <b>Note:</b> If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:		<b>Amount</b>	
		Interest from K-1s		100	
				100,000	
		Nominee Distribution		-500	
		Purchased Interest		-100	
		Tax-Exempt Interest		-65,000	
2	Add the amounts on line 1	351.00	2	34,500	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.				

b.

DRAFT		Interest and Ordinary Dividends		OMB No. 1545-0074	
SCHEDULE B (Form 1040)				2023	
Department of the Treasury Internal Revenue Service		Attach to Form 1040 or 1040-SR. Go to <a href="http://www.irs.gov/ScheduleB">www.irs.gov/ScheduleB</a> for instructions and the latest information.		Attachment Sequence No. 08	
Name(s) shown on return				Your social security number	
<b>Part I</b> <b>Interest</b> (See instructions and the Instructions for Form 1040, line 2b.)  <b>Note:</b> If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:		<b>Amount</b>	
		Toad Bank		3,500	
		Taipan Bonds		2,000	
		OID		-500	
		Python State Bank		1,000	
		Skink Bank & Trust		3,000	
		Tax Exempt		-1,500	
2	Add the amounts on line 1	8000	2	7,500	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.				

Figure 3.11.3-87

3.11.3.19.1.2  
(11-29-2019)**Line 3 - Excludable  
Savings Bond Interest**

- (1) When line 3 has a significant entry and Form 8815 is not attached, **correspond** for Form 8815 unless it can be determined the entry is misplaced.

3.11.3.19.1.3

(11-29-2019)

**Lines 5 and 6 - Gross Dividends**

- (1) Compute and edit the amount of gross dividends above the instructions for line 6 when line 5 adjustments are present for nominee distributions. Compute the gross dividend amount by adding the nominee distribution to the line 6 amount. (See Figure 3.11.3-88.)

**EDITING GROSS DIVIDENDS**

4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b		4	
<b>Note:</b> If line 4 is over \$1,500, you must complete Part III.			
<b>DRAFT</b>	<b>Part II</b>	5	List name of payer:
	<b>Ordinary Dividends</b>		
	(See instructions and the Instructions for Form 1040, line 3b.)		
	<b>Note:</b> If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.		
	<b>Cardinal Inc.</b>		1250
	<b>Dove Industries</b>		500
	<b>Subtotal</b>		1750
	<b>Nominee Distribution</b>		-250
	<b>1750</b>		
	<b>6</b>	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6
<b>Note:</b> If line 6 is over \$1,500, you must complete Part III.			
<b>Part III</b>	You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		
<b>Foreign Accounts and Trusts</b>			
<b>Caution:</b> If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.			
<b>7a</b>	At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .	Yes	No
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .		
<b>b</b>	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located: . . . . .		
<b>8</b>	During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .		
For Paperwork Reduction Act Notice, see your tax return instructions.		Cat. No. 17146N	Schedule B (Form 1040) 2023

**Figure 3.11.3-88**

3.11.3.19.1.4

(11-29-2019)

**Line 8 - Foreign Trust Question (Not Transcribed)**

- (1) If Schedule B, line 8, box is marked "yes", edit Audit Code "H".

3.11.3.19.2

(11-12-2021)

**Prior Year Schedule B**

- (1) For tax years **2022** through **1990** take the following actions:
- "X" Schedule B unless there is an entry on line 3.
  - Do not** edit gross interest or dividends.
- (2) "X" the Schedule B when the tax year of the return is **1989** or prior.

3.11.3.20  
(02-05-2021)

**Schedule C - Profit or  
Loss from Business -  
General Procedures**

(1) The instructions provided in this subsection of the manual are for editing Schedule C. These instructions include:

- General editing procedures
- Combining multiple Schedules C
- North American Industry Classification System (NAICS)
- Employer Identification Number (EIN)
- Accounting method
- Statutory employees
- Income (lines 1 through 7)
- Expenses (lines 8 through 27b)
- “At risk” question

(2) The following lines on Schedule C are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<u>Schedule C:</u> <ul style="list-style-type: none"> <li>• SSN</li> <li>• Lines A, B, C, D, F H, I and J</li> <li>• Statutory Employee Indicator Box</li> <li>• Lines 1 through 4</li> <li>• Line 6</li> <li>• Line 9</li> <li>• Line 13</li> <li>• Line 15</li> <li>• Line 16a</li> <li>• Line 17</li> <li>• Line 18</li> <li>• Line 21</li> <li>• Lines 24a and 24b</li> <li>• Line 25</li> <li>• Lines 26 through 27b</li> <li>• Line 28</li> <li>• Line 30</li> <li>• Line 32 At Risk Indicator</li> <li>• Line 35</li> <li>• Line 41</li> </ul>	<u>Schedule C:</u> <ul style="list-style-type: none"> <li>• Line 1</li> <li>• Line 2</li> <li>• Line 3</li> <li>• Line 28</li> </ul>

3.11.3.20.1  
(01-01-2024)  
**Schedule C**

- (1) Up to three Schedules C can be processed. Follow the instructions for combining Schedules C in IRM 3.11.3.20.2 when more than three are present.
- (2) Edit Sequence Code “**09**” in the upper-right margin of the first Schedule C if “09” is not preprinted. Edit Sequence Code “**10**” on the second Schedule C and Sequence Code “**11**” on the third.
- (3) Edit the TIN from the caption on Form 1040 when the TIN is missing, illegible or other than 9 digits. If the TIN is not present in the caption, search Forms W-2 and other attachments for the missing TIN.

**Note:** Edit a newly issued ITIN or IRSN, if necessary.

- (4) “X” Schedule C when the taxpayer specifically states the loss is from a hobby or nonprofit activity.
- (5) “X” Schedule C when no money amounts are present.
- (6) If a Form W-2 wage amount is reported on Schedule C, delete the amount from Schedule C and edit it to line 1a of Form 1040.

**Exception:** Do not move the amount if the taxpayer is a minister, insurance salesman, or if the statutory employee box is marked.

- (7) If the taxpayer indicates Schedule C income is from a partnership or joint venture by noting a fractional share or percentage of the income:
  - a. Include the net fractional amount on Schedule E, line 30 (gain) or line 31 (loss).
  - b. Delete the amount from line 3 of Schedule 1.
  - c. Edit or add the amount to line 5 of Schedule 1.
  - d. “X” Schedule C.

**Exception:** When the taxpayer indicates the fractional share of Schedule C income is farm income, edit the taxpayer’s share of the gross amount on line 42 of Schedule E.

3.11.3.20.2  
(12-11-2020)  
**Combining Multiple  
Schedules C**

- (1) When the taxpayer submits more than three Schedules C combine them to a total of three, following the instructions in this subsection of the manual.
- (2) Combine only the items to be transcribed and “X” those schedules not used.
- (3) Do not combine statutory employee schedules with non-statutory employee schedules.
- (4) Whenever possible, combine Schedule Cs with like TINs.
- (5) Whenever possible, combine gains with gains and losses with losses.
- (6) Combine schedules with lesser receipts (line 1) if possible.
- (7) Use the NAICS Code from the Schedule C being combined with the largest gross income. Gross income is found on line 7 of Schedule C.
- (8) Use the EIN from the Schedule C being combined showing the largest gross profit. Gross profit is found on line 5 of Schedule C.

3.11.3.20.3  
(01-01-2024)  
**Line A - Principal  
Business or Profession**

- (1) Delete entries on line A that do not pertain to a principal business or profession. Examples include, but are not limited to: “1099 MISC”, “No Name”, “same”, etc.

3.11.3.20.4  
(01-01-2024)  
**Line B - North American  
Industry Classification  
System (NAICS) Code**

- (1) Refer to the following chart for editing the NAICS code:

If	Then
Missing, incomplete, or illegible,	Take no action.
More than one,	Circle all but the first.
Combining multiple Schedules C,	Use the code from the Schedule C with the largest gross income.
Dummying,	Edit if taxpayer furnished a code.
More than 6 digits long,	Delete NAICS

3.11.3.20.5  
(01-01-2016)

**Line D - Employer  
Identification Number  
(EIN)**

- (1) Circle the EIN when it is more or less than nine digits or contains letters.

3.11.3.20.6  
(01-01-2016)

**Line F - Accounting  
Method**

- (1) If a computer-generated schedule has been submitted and the accounting boxes are **not** present:
- If "cash" is present, edit a "1" to the left of "cash".
  - If "accrual" is present, edit a "2" to the left of "accrual".

3.11.3.20.7  
(12-11-2020)

**Statutory Employee**

#  
#  
#  
  
#  
#  
#  
#  
  
#

- (2) **Do not** edit RPC "S" when any of the following are present:
- There is another Schedule C present that is for a non-statutory employee.
  - The taxpayer shows a gain on a Schedule E, Part II, or on a Schedule F.
  - The taxpayer reports self-employment income on line 8z of Schedule 1 that is subject to self-employment tax.
  - The FS is "2" and the spouse has income that is subject to SE tax.

3.11.3.20.8  
(01-01-2016)

**Income - Lines 1  
through 7**

- (1) Income is reported on the Schedule C on lines 1 through 7.

3.11.3.20.8.1  
(01-01-2017)

**Line 1 - Gross Receipts  
or Sales**

(1) If line 1 is blank, dash, or zero, take one of the following actions:

- Compute and edit by adding line 2 to line 3.
- Edit line 5 to line 1 when no significant amounts are present on lines 1 through 4.
- Edit line 7, if positive, to line 1 when no amounts are present on lines 1 through 6. (See Figure 3.11.3-89.)
- Edit line 7, if negative, to line 6 when no amounts are present on lines 1 through 6. Bracket the amount.
- Otherwise, take no action.

**EDITING LINES 1 AND 3, SCHEDULE C**

**DRAFT**  
**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**  
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.  
Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074  
**2023**  
Attachment  
Sequence No. **09**

Name of proprietor **Robert Hawk** Social security number (SSN) **000-00-5073**

A Principal business or profession, including product or service (see instructions) B Enter code from instructions

I If you started or acquired this business during 2023, check here ☐ Yes ☐ No  
J Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No  
K If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	3700
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	3700
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	3700

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

**Figure 3.11.3-89**

3.11.3.20.8.2  
(01-01-2016)

**Line 2 - Returns and  
Allowances**

(1) Compute and edit line 2 when there is no entry on line 2, but line 1 and line 3 have entries of different amounts. Compute and edit by subtracting line 3 from line 1.

3.11.3.20.8.3  
(01-01-2017)

**Line 3 - Net Gross  
Receipts**

(1) Compute and edit line 3 amount when it is blank, dash or zero and there are entries leading to a total. (See Figure 3.11.3-89.)

3.11.3.20.8.4  
(01-01-2016)

**Line 4 - Cost of Goods  
Sold**

(1) Edit line 4 in the following priority when it is blank:

- Edit the amount from line 42 or from an attachment.
- Compute the line 42 amount and edit it on line 4.

3.11.3.20.9  
(01-01-2024)

**Expenses - Lines 8  
through 27b**

- Expenses are reported on the Schedule C on lines 8 through 27b
- Line 27b is valid for TY23 and later.

3.11.3.20.9.1  
(01-01-2016)  
**Line 27a - Other Expenses**

- (1) “X” line 27a when negative. **Do not** adjust the line 28 amount.
- (2) Edit the misplaced item(s) to the correct T-line when any transcribed items are included in “Other Expenses” on page 2 of Schedule C.

**Note:** Only move amounts when the wording exactly matches the wording on the T-line, **except** for “office in home expense”.

- (3) If T-line amounts have been included in line 27a, adjust line 27a.

**Note:** If an amount for “office in home” is included, also adjust line 28.

- (4) If line 27a is blank, take one of the following actions:
  - a. Edit the line 48 entry to line 27a **or**
  - b. If line 48 is blank, and entries are present in Part V, compute the line 48 amount and edit it to line 27a.

3.11.3.20.9.2  
(01-01-2016)  
**Line 28 - Total Expenses before Expenses for Home Use**

- (1) Compute and edit line 28 when it is blank and there are significant entries on lines 8 through 27b.

3.11.3.20.9.3  
(01-01-2016)  
**Line 30 - Expenses for Business Use of Home**

- (1) “X” line 30 if either of the following conditions exist:
  - a. Line 30 is equal to line 31, **or**
  - b. Line 30 is equal to line 3 of Schedule 1 **and** no Form 8829 is attached to the return.

#

attached.

- (3) Edit the amount from line 36 of Form 8829 to line 30 when line 30 is blank and Form 8829 is attached.

3.11.3.20.10  
(01-14-2020)  
**Line 32b - “At Risk” Question**

and the 32b box is marked. **Correspond**, if missing. If using Form 6001 use box **S**, if using Form 3531 use box **11-14**.

#

3.11.3.20.11  
(11-12-2021)  
**Prior Year Schedule C/Schedule C-EZ**

- (1) The following chart shows the T-Lines for Schedule C-EZ. Unless otherwise noted instruction for Schedule C apply to corresponding lines on Schedule C-EZ.

**Schedule C-EZ T-Line Chart**

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• SSN</li> <li>• Lines A-D</li> <li>• Lines F-G</li> <li>• Lines 1-2</li> </ul>	<ul style="list-style-type: none"> <li>• Lines 1-2</li> </ul>

- (2) For **TY17-TY14**, edit the amount from line 35 of Form 8829 to line 30 when line 30 is blank and Form 8829 is attached.
- (3) For **TY11**, edit RPC "**S**" and RPC "**B**" when line 31 on Schedule C (or line 3, Schedule C-EZ) is, or can be determined to be, a gain of \$434 or more, Schedule SE is not attached, any of the following conditions are present:
  - a. Line 1c shows a significant entry.
  - b. The taxpayer indicates they are "not liable" for self-employment tax.
  - c. Form 4361 or 4029 is attached.

**Exception:** Do not edit RPC "S" when (5) below applies.

- (4) For **TY11**, do not edit RPC "S" when any of the following are present:
  - a. Another Schedule C for a non-statutory employee (No entry is present on line 1c)
  - b. A gain reported on Schedule E, Part II, or on Schedule F
  - c. Self-employment income reported on line 8z, Schedule 1, that is subject to self-employment tax.
  - d. The FS is "2" and the spouse has income subject to SE tax.
- (5) For **TY1990** and prior:
  - a. **Do not** edit Audit Code "B".
  - b. **Do not** edit Office in Home expenses to line 30.

3.11.3.21  
(12-11-2020)  
**Schedule D - Capital  
Gains and Losses -  
General Procedures**

- (1) The instructions provided in this subsection of the manual are for editing Schedule D. These instructions include general editing procedures.
- (2) Edit Sequence Code "**12**" in the upper-right margin of Schedule D if not pre-printed.
- (3) Only one Schedule D can be processed. If more than one is attached, take the following actions:
  - a. Combine related T-Line amounts onto one schedule.
  - b. "**X**" those schedules not used.
- (4) Do not delete Schedule D when the "YES" checkbox is marked and there are no significant T-line entries present.

furniture, jewelry, automobiles, personal residence, etc.). Do not code for assets identified as "rental" or "inheritance".

- (6) Take no action when "Related party like-kind exchange" is written on Schedule D.
- (7) Do not include amounts with "Ethics in Government Act" or "EGA" noted next to the amount when computing T-Lines.
- (8) The following lines on Schedule D are T-Lines and T-Compute Lines:

#  
#

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Yes/No Checkbox (TY19 and later)</li> <li>• Line 1a, columns (d) and (e)</li> <li>• Lines 1b - 3, columns (d), (e) and (g)</li> <li>• Line 5</li> <li>• Line 7</li> <li>• Line 8a, columns (d) and (e)</li> <li>• Lines 8b - 10, columns (d), (e) and (g)</li> <li>• Line 12</li> <li>• Line 13</li> <li>• Line 15</li> <li>• Line 18</li> <li>• Line 19</li> </ul>	<ul style="list-style-type: none"> <li>• Line 7</li> <li>• Line 15</li> </ul>

3.11.3.21.1  
(01-30-2020)

**Schedule D**

- (1) The following line-by-line instructions are for editing Schedule D.

3.11.3.21.1.1  
(11-29-2019)

**Line 7 - Column (h),  
Gain or Loss for Entire  
Year**

- (1) Compute and edit line 7 when it is blank and there are entries leading to a total. (See Figure 3.11.3-90.)

## COMPUTING LINES 7 AND 15, SCHEDULE D

<b>DRAFT</b> <b>SCHEDULE D</b> <b>(Form 1040)</b>		<b>Capital Gains and Losses</b> Attach to Form 1040, 1040-SR, or 1040-NR. Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Go to <a href="http://www.irs.gov/ScheduleD">www.irs.gov/ScheduleD</a> for instructions and the latest information.		OMB No. 1545-0074 <div style="font-size: 24pt; font-weight: bold;">2023</div> Attachment Sequence No. <b>12</b>	
Department of the Treasury Internal Revenue Service Name(s) shown on return <div style="font-size: 14pt; font-weight: bold;">Malcolm K. Caribou</div>		Your social security number <div style="font-size: 14pt; font-weight: bold;">000-00-3254</div>			
Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.					
<b>Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less</b> (see instructions)					
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.		(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .		660	500		160
1b Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .		641	691		(50)
2 Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .					
3 Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .					6 ( )
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III or the back . . . . .					110
<b>Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year</b> (see instructions)					
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.		(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .		2,400	3,800		(1,400)
8b Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .					
9 Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .					
10 Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .		2,800	2,500		300
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					12
13 Capital gain distributions. See the instructions . . . . .					13 100
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .					14 ( )
15 <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .					(1000)
For Paperwork Reduction Act Notice, see your tax return instructions.		Cat. No. 11338H		Schedule D (Form 1040) 2023	

Figure 3.11.3-90

3.11.3.21.1.2  
(11-29-2019)

**Line 15 - Net Long-Term  
Gain or Loss for Entire  
Year**

- (1) Compute and edit line 15 when it is blank and there are entries leading to a total. (See Figure 3.11.3-90.)

- 3.11.3.21.1.3  
(11-29-2019)  
**Line 18 - 28% Rate Gain**
- (1) When line 18 is blank, edit a positive amount from line 7 of the 28% Rate Gain Worksheet, if attached.
- 3.11.3.21.1.4  
(11-29-2019)  
**Line 19 - Unrecaptured Section 1250 Gain**
- (1) When line 19 is blank, edit a positive amount from line 18 of the Unrecaptured Section 1250 Gain Worksheet, if attached.
- 3.11.3.21.2  
(11-12-2021)  
**Prior Year Schedule D**
- (1) (Reserved)
- 3.11.3.22  
(01-04-2021)  
**Form 8949 - Sales and Other Dispositions of Capital Assets**
- (1) The instructions provided in this subsection of the manual are for editing Form 8949.
- (2) Delete Form 8949 without a "Z" or "Y" coded entry. Only a Form 8949 with a "Z" or "Y" coded entry in Part I or Part II, column "f" is transcribed.
- (3) Edit Sequence Code "**12A**" in the upper-right margin of Page 1 if not pre-printed.
- (4) Form 8949, Seq #12A, when not deleted, must be located directly following Schedule D, Seq #12 when attached to the return.
- (5) Only one Form 8949 can be processed. When more than one is present, process the first form with entries present and a code of "Z" or "Y" in column "f". Delete those forms not used and delete all forms when no "Z" or "Y" code is present.
- (6) The following lines on Form 8949 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<p>Entries with “Z” Code:</p> <ul style="list-style-type: none"> <li>• Part I, col a</li> <li>• Part I, col b</li> <li>• Part I, col g</li> <li>• Part I indicator, edited to the right of Part I, col h</li> <li>• Part II, col a</li> <li>• Part II, col b</li> <li>• Part II, col g</li> <li>• Part II indicator, edited to the right of Part II, col h</li> </ul> <p>Entries with “Y” Code (TY20 and later):</p> <ul style="list-style-type: none"> <li>• Part I, col a</li> <li>• Part I, col c</li> <li>• Part I, col g</li> <li>• Part I indicator, edited to the right of Part I, col h</li> <li>• Part II, col a</li> <li>• Part II, col c</li> <li>• Part II, col g</li> <li>• Part II indicator, edited to the right of Part II, col h</li> </ul>	There are no T-Compute Lines

- (7) Edit RPC “U” if there is a “Z” Code or “Y” Code present in column “f”.
- (8) Edit a “Z” or “Y” to the left of the first line 1 entry with a “Z” or “Y” code in column “f” for both Part I and Part II.
- (9) Edit Part I indicator code of “1” to the right of Part I column “h” when:
  - a. more than one entry is present on line 1 of Part I **and**,
  - b. more than one entry has “Z” or “Y” code in column “f”.
- (10) Edit Part II indicator code of “1” to the right of Part II column “h” when:
  - a. more than one entry is present on line 1 of Part II **and**,
  - b. more than one entry has “Z” or “Y” code in column “f”.

3.11.3.22.1  
(01-15-2021)  
**Prior Year Form 9949**

- (1) For TY19, edit a “Z” to the left of the first line 1 entry with a “Z” code in column “f” for both Part I and Part II.
- (2) For TY18 and prior, “X” the form.

3.11.3.23  
(11-12-2021)  
**Schedule E -  
Supplemental Income  
and Loss, General  
Procedures**

- (1) The instructions provided in this subsection of the manual are for editing Schedule E. These instructions include:
  - General editing procedures
  - Combining multiple Schedules E
  - Editing fractional shares to Part II

3.11.3.23.1  
(01-01-2019)  
**Schedule E**

- (1) The following are the T-Lines and T-Compute Lines on Schedule E:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Checkboxes A and B</li> <li>• Line 14, columns (a) - (c)</li> <li>• Lines 23a through e</li> <li>• Lines 24 and 25</li> <li>• Line 27, checkboxes</li> <li>• Lines 29a, column (h) and, column (k)</li> <li>• Line 29b column (g) and column (i)</li> <li>• Line 30</li> <li>• Line 31</li> <li>• Line 34a, column (d)</li> <li>• Line 34b, column (c)</li> <li>• Line 35</li> <li>• Line 36</li> <li>• Line 37 - edited to the left of line 37</li> <li>• Line 39</li> <li>• Line 40</li> <li>• Line 42</li> <li>• Line 43</li> </ul>	<ul style="list-style-type: none"> <li>• Lines 23a through e</li> <li>• Lines 24 and 25</li> <li>• Lines 29a, column (h) and, column (k)</li> <li>• Line 29b, column (g) and column (i)</li> <li>• Line 30</li> <li>• Line 31</li> <li>• Line 35</li> <li>• Line 36</li> <li>• Line 39</li> </ul>

- (2) Edit Sequence Code “**13**” in the upper-right margin of Schedule E if not pre-printed.
- (3) Do not “X” page 1 of Schedule E when there are significant T-line entries on page 2.
- (4) Only one Schedule E can be processed. If **more than one** Schedule E or Schedule E worksheet is attached, take one of the following actions:

If	Then
The taxpayer provided one summary Schedule E with combined totals,	<ol style="list-style-type: none"> <li>1. Process the Schedule E with the combined totals</li> <li>2. Delete those schedules not used.</li> </ol> <p><b>Note:</b> If a taxpayer provided a summary Schedule E with combined totals, each of lines 14a, 14b and 14c may still need to be combined.</p>
The taxpayer did <b>not</b> provide one summary Schedule E with combined totals,	<ol style="list-style-type: none"> <li>1. Combine related T-Line amounts onto one Schedule E.</li> <li>2. Delete those schedules not used.</li> </ol> <p><b>Note:</b> Add T-line amounts on line 14, columns (a) through (c) in their respective columns when combining multiple Schedules E.</p>

**Reminder:** Be sure that page 2, Schedule E information has been accounted for when combining Schedules E.

3.11.3.23.1.1  
(11-29-2019)

**Part I - Income or Loss  
from Rental Real Estate  
and Royalties**

- (1) Part I of Schedule E is used by the taxpayer to report income or loss from rental property.

3.11.3.23.1.1.1  
(01-30-2020)

**Line 14 - Repairs**

- (1) If more than one Schedule E or Schedule E worksheet is present, combine dollar amounts on lines 14a, 14b and 14c to the total page. (See Figure 3.11.3-91.)

## COMBINING LINE 14, SCHEDULE E

**DRAFT**  
**SCHEDULE E**  
**(Form 1040)**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. **13**

Your social security number

**Part I Income or Loss From Rental Real Estate and Royalties**  
Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**DRAFT** 12 Mortgage interest paid to banks, etc. (see instructions) 12  
13 Other interest 13  
14 Repairs 14 **900** **1600** **600**  
15 Supplies 15  
16 Taxes 16

**DRAFT** 12 Mortgage interest paid to banks, etc. (see instructions) 12  
13 Other interest 13  
14 Repairs 14 **260** **450**  
15 Supplies 15

Type of Property:  
1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental  
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:  
A B C  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14 **1160** **1600** **1050**  
15  
16  
17  
18  
19  
20  
21  
22  
23a Total of all amounts reported on line 3 for all rental properties 23a **17600**  
23b Total of all amounts reported on line 4 for all royalty properties 23b **2125**  
23c Total of all amounts reported on line 12 for all properties 23c **3860**  
23d Total of all amounts reported on line 18 for all properties 23d  
23e Total of all amounts reported on line 20 for all properties 23e **15791**  
24 **Income.** Add positive amounts shown on line 21. Do not include any losses 24 **3934**  
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25  
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 26 **3934**

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L Schedule E (Form 1040) 2023

**Delete those schedules not used.**

Figure 3.11.3-91

3.11.3.23.1.1.2  
(11-29-2019)**Lines 23a through 23e -  
Total Lines**

- (1) Follow the line instructions on the form to T-Compute totals on lines 23a through 23e.

**Note:** Royalty income is determined by property Code 6 on line 1. All other codes are considered rental income. If no code is present, assume income amount is from rental income.

- (2) Adjust line 23e, if necessary, to reflect the correct percentage of the taxpayer's share when there is an indication in the line 26 area the taxpayer has taken a fractional portion of line 26.

3.11.3.23.1.1.3  
(11-29-2019)

**Line 24 - Total Income**

- (1) Follow the line instructions on the Schedule to compute and edit line 24 when **both** of the following conditions are present (See Figure 3.11.3-92):
- Line 24 is blank, **and**
  - There is a positive entry on line 21.
- (2) Compute and edit line 24 by adding lines 23a and 23b when both of the following conditions are present:
- Line 24 is blank
  - There are no entries on lines 5 through 22

## EDITING LINE 24, SCHEDULE E

**DRAFT**

**SCHEDULE E**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074  
**2023**  
Attachment  
Sequence No. 13

Name(s) shown on return  
**William Bunting**

Your social security number  
**000-00-2903**

**Part I** **Income or Loss From Rental Real Estate and Royalties**  
Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . ☐ Yes ☐ No

**B** If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ Yes ☐ No

**1a** Physical address of each property (street, city, state, ZIP code)

A	House	2901 Heron
B	Oil Well	
C	House	150 Pelican

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1			A		<input type="checkbox"/>
B	6			B		<input type="checkbox"/>
C	1			C		<input type="checkbox"/>

**Type of Property:**  
 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
 2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe) \_\_\_\_\_

		Properties:			
		A	B	C	
<b>Income:</b>					
3	Rents received . . . . .	3	9000	9600	
4	Royalties received . . . . .	4	850		
<b>Expenses:</b>					
5	Advertising . . . . .	5			
6	Auto and travel (see instructions) . . . . .	6			
7	Cleaning and maintenance . . . . .	7			
8	Commissions . . . . .	8			
9	Insurance . . . . .	9			
10	Legal and other professional fees . . . . .	10			
11	Management fees . . . . .	11			
12	Mortgage interest paid to banks, etc. (see instructions) . . . . .	12			
13	Other interest . . . . .	13			
14	Repairs . . . . .	14			
15	Supplies . . . . .	15			
16	Taxes . . . . .	16			
17	Utilities . . . . .	17			
18	Depreciation expense or depletion . . . . .	18			
19	Other (list) . . . . .	19			
20	Total expenses. Add lines 5 through 19 . . . . .	20			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	21	9000	850	9600
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	22	( )	( )	( )
23a	Total of all amounts reported on line 3 for all rental properties . . . . .	23a	18600		
b	Total of all amounts reported on line 4 for all royalty properties . . . . .	23b	850		
c	Total of all amounts reported on line 12 for all properties . . . . .	23c			
d	Total of all amounts reported on line 18 for all properties . . . . .	23d			
e	Total of all amounts reported on line 20 for all properties . . . . .	23e			
24	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24		19450	
25	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	25	( )		
26	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26			

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L Schedule E (Form 1040) 2023

Figure 3.11.3-92

3.11.3.23.1.1.4  
(11-29-2019)

Line 25 - Total Loss(es)

- (1) Compute and edit line 25 when line 25 is blank and either or both of the following conditions are present (See Figure 3.11.3-93):

- a. A royalty loss on line 21  
b. A rental loss on line 22

## EDITING LINE 25, SCHEDULE E

**DRAFT**

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. **13**

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return  
**Ernesto & Ana Magenta**

Your social security number  
**000-00-5588**

**Part I** **Income or Loss From Rental Real Estate and Royalties**  
Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No  
**B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

**1a** Physical address of each property (street, city, state, ZIP code)

A	B	C
House	1845 Pink St	
Duplex	1902 1/2 Rose Ct	
Oil Well		

**1b** Type of Property (from list below)

A	B	C
1		
2		
6		

**2** For each rental real estate property listed in 1a, report the number of days the property was used for rental purposes during the year. Check the appropriate box if you meet the requirements for a qualified joint venture. See instructions.

**Use** ☐ **QJV** ☐

**Type of Property:**  
1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental  
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) \_\_\_\_\_

Income:		Properties:		
		A	B	C
<b>3</b>	Rents received	9000	8600	
<b>4</b>	Royalties received			2125
<b>Expenses:</b>				
<b>5</b>	Advertising	50	60	
<b>6</b>	Auto and travel (see instructions)	150		
<b>7</b>	Cleaning and maintenance		170	
<b>8</b>	Commissions		575	
<b>9</b>	Insurance	700	600	
<b>10</b>	Legal and other professional fees			
<b>11</b>	Management fees	5000		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)		3860	
<b>13</b>	Other interest	750	925	
<b>14</b>	Repairs			
<b>15</b>	Supplies		1300	
<b>16</b>	Taxes			
<b>17</b>	Utilities	1000	651	
<b>18</b>	Depreciation expense or depletion	2590	1075	2250
<b>19</b>	Other (list)			
<b>20</b>	Total expenses. Add lines 5 through 19	10240	9216	2250
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a loss, see instructions to find out if you must file Form 6198	-1240	-616	-125
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	1000		
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties		17600	
<b>23b</b>	Total of all amounts reported on line 4 for all royalty properties		2125	
<b>23c</b>	Total of all amounts reported on line 12 for all properties		3860	
<b>23d</b>	Total of all amounts reported on line 18 for all properties		5915	
<b>23e</b>	Total of all amounts reported on line 20 for all properties		21706	
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. Do not include any losses			
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here			1125
<b>26</b>	<b>Total rental real estate and royalty losses.</b> Add line 24 and line 25. Enter net result here. If Parts II, III, IV, and V are completed, enter the result here. If Parts II, III, IV, and V are not completed, enter the result on Schedule 1 (Form 1040), line 12			

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

**Line 25 = Line 21 royalty loss + Line 22 rental loss**

Figure 3.11.3-93

3.11.3.23.1.1.5  
(01-01-2023)

**Line 26 - Total Rental  
and Royalty Income or  
Loss (Not Transcribed)**

- (1) Adjust line 23e, if necessary, to reflect the correct percentage of the taxpayer's share when there is an indication in the line 26 area the taxpayer has taken a fractional portion of line 26.
- (2) Edit SPC "A", when Non-Passive Activity (NPA) is noted by the taxpayer in the line 26 area.

3.11.3.23.1.2  
(11-29-2019)

**Part II - Income or Loss  
from Partnerships and S  
Corporations**

- (1) Part II of Schedule E is used by the taxpayer to report income or loss from partnerships and S corporations.

3.11.3.23.1.2.1  
(12-11-2020)

**Lines 28A through 28D -  
Column (f), At Risk (Not  
Transcribed)**

- (1) **Correspond** for Form 6198 (Form 6001 box **S** or Form 3531 box **11-14**) if it is not attached when **both** of the following are present: (See Figure 3.11.3-94.)

- b. The taxpayer checks the corresponding column (f) line, "Check if any amount is not at risk".

#

**CORRESPONDING FOR FORM 6198**

**DRAFT**

Schedule E (Form 1040) 2023 Attachment Sequence No. **13** Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side. **Cindy Spruce** Your social security number **000-00-9881**

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	<b>Spruce &amp; Sons</b>	<b>P</b>	<input type="checkbox"/>	<b>00-8098290</b>	<input type="checkbox"/>	<input type="checkbox"/>
B	<b>Tupelo Technologies, Inc.</b>	<b>S</b>	<input type="checkbox"/>	<b>00-3437721</b>	<input type="checkbox"/>	<input type="checkbox"/>
C	<b>Gator, Inc.</b>	<b>P</b>	<input type="checkbox"/>	<b>00-2087606</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
D	<b>Cypress Communications</b>	<b>P</b>	<input type="checkbox"/>	<b>00-6544582</b>	<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive income from Schedule K-1	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A			
B			
C			
D			
29a Totals	<b>1600</b>	<b>7200</b>	<b>9787</b>
29b Totals	<b>1600</b>	<b>7200</b>	<b>9787</b>
30 Add columns (h) and (k) of line 29a			<b>16987</b>
31 Add columns (g), (i), and (j) of line 29b.			<b>3750</b>
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			<b>13237</b>

**Part III Income or Loss From Estates and Trusts**

Figure 3.11.3-94

3.11.3.23.1.2.2  
(11-29-2019)

**Lines 29a through 29b -  
Total Lines**

- (1) Compute lines 29a and 29b if there are entries leading to a total and lines 29a and 29b are blank. T-Compute columns g, h, i, and k.

3.11.3.23.1.2.3  
(11-29-2019)

**Lines 30 and 31 - Total  
Partnership or  
S-Corporation Income or  
Loss Subtotal Lines**

- (1) Compute and edit lines 30 and/or 31 when they are blank and there are entries leading to a total.
- (2) Edit or arrow the amount from line 32 to either line 30 or line 31 (see Figure 3.11.3-95), when both lines are blank and there are no entries leading to a total. Edit the line 32 amount to:
  - a. Line 30 if the amount on line 32 is positive **or**,
  - b. Line 31 if the amount on line 32 is negative

**EDITING LINES 30 AND 31, SCHEDULE E**

**DRAFT**

Schedule E (Form 1040) 2023 Attachment Sequence No. **13** Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side. Joey and Lucy Hawk Your social security number \_\_\_\_\_

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations**

	Partnership	S corporation	is required	not at risk
A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A			
B			
C			
D			
29a Totals			
b Totals			
30 Add columns (h) and (k) of line 29a			30
31 Add columns (g), (i), and (j) of line 29b.			31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 <u>7121</u>

**Part III Income or Loss From Estates and Trusts**

33

**Figure 3.11.3-95**

3.11.3.23.1.3  
(11-29-2019)

**Part III - Income or Loss  
from Estates or Trusts**

- (1) Part III of Schedule E is used by the taxpayer to report income or loss from estates and trusts.
- (2) Compute and edit lines 35 and/or 36 when they are blank and there are entries leading to a total.
- (3) Edit or arrow the amount from line 37 to either line 35 or line 36 when both lines are blank. Edit the line 37 amount to:
  - a. Line 35 if the amount on line 37 is positive **or**,
  - b. Line 36 if the amount on line 37 is negative

3.11.3.23.1.4  
(11-29-2019)

**Part IV - Income or Loss  
from Real Estate  
Mortgage Investment  
Conduits (REMICs)**

- (1) Part IV of Schedule E is used by the taxpayer to report income or loss from REMICs.

3.11.3.23.1.4.1  
(11-29-2019)

**Line 39 - REMIC  
Income/Loss**

- (1) Combine line 38 columns (d) and (e) **only**, and edit the total on line 39 when line 39 is blank and there are entries leading to a total.

3.11.3.23.1.5  
(11-29-2019)

**Part V - Summary**

- (1) Part V of Schedule E is used by the taxpayer to summarize income and losses reported on Schedule E and Form 4835.

3.11.3.23.1.5.1  
(11-29-2019)

**Line 40 - Net Farm  
Rental Income or Loss  
from Form 4835**

- (1) Take one of the following actions when line 40 is blank and Form 4835 is attached:

If on Form 4835	Then
A fractional interest is indicated,	<ul style="list-style-type: none"> <li>Edit gains on line 30 of Schedule E.</li> <li>Edit losses on line 31 of Schedule E.</li> <li><b>Do not</b> "X" Form 4835.</li> </ul>
Line 32 is a gain,	Edit the line 32 amount on line 40 of Schedule E.
Line 34c is a loss,	Edit the line 34c amount on line 40 of Schedule E. <b>Exception:</b> If the taxpayer notates "PAL", do not edit the negative amount to Schedule E, line 40.
Line 34c blank,	Edit the loss from line 32 of Form 4835, to line 40 Schedule E. <b>Exception:</b> If the taxpayer notates "PAL", do not edit the negative amount to Schedule E, line 40.

- (2) Compute the Form 4835 totals when perfecting Schedule E and multiple Forms 4835 are attached.

3.11.3.23.1.5.2  
(11-29-2019)

**Line 42 - Gross Farming  
and Fishing Income  
from Form 4835**

- (1) Edit a positive amount from line 7 of Form 4835 when:
- Line 42 is blank **and**,
  - Form 4835 is attached.

**Note:** Combine Forms 4835 totals when perfecting Schedule E and multiple Forms 4835 are attached.

- (2) "X" the amount on line 42 when the amount is negative.

3.11.3.23.2  
(11-12-2021)  
**Prior Year Schedule E**

- (1) (Reserved)

3.11.3.24  
(01-01-2016)  
**Schedule F - Profit or Loss from Farming**

- (1) The instructions provided in this subsection of the manual are for editing Schedule F. These instructions include:
- General editing procedures
  - Combining multiple Schedules F
  - Perfecting the North American Industry Classification System (NAICS) Code
  - Perfecting the Employer Identification Number (EIN)
- (2) The following lines on Schedule F are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines B, D, F and G</li> <li>• Line 1b</li> <li>• Line 2</li> <li>• Lines 3a and 3b</li> <li>• Lines 4a and 4b</li> <li>• Line 5b</li> <li>• Lines 6a and 6b</li> <li>• Line 7</li> <li>• Line 9</li> <li>• Line 13</li> <li>• Lines 19, 21a, 25, 28 and 33</li> <li>• Line 36 "At Risk" Indicator</li> <li>• Lines 38a, 38b and 39a</li> <li>• Line 40b</li> <li>• Line 44</li> <li>• Line 50</li> </ul>	<ul style="list-style-type: none"> <li>• Line 9</li> <li>• Line 33</li> <li>• Line 44</li> <li>• Line 50</li> </ul>

3.11.3.24.1  
(12-11-2020)  
**Schedule F - General Editing Procedures**

- (1) Up to two Schedules F can be processed. Follow the instructions for combining Schedules F in IRM 3.11.3.24.2 when more than two are present.
- (2) Edit Sequence Code **"14"** in the upper-right margin of the first Schedule F if not preprinted. Edit Sequence Code **"15"** on the second Schedule F.
- (3) **"X"** Schedule F **when no money amounts are present.**
- (4) Take the following actions when the taxpayer indicates that Schedule F income is from a partnership or joint venture by noting a fractional share or percentage of the income:
- a. Include the net fractional amounts on the Schedule E as follows: gains on line 30 and losses on line 31.
  - b. Delete the amount from line 6 of Schedule 1.
  - c. Edit or add the amount to line 5 of Schedule 1.
  - d. Edit the taxpayer's share of the gross amount from line 9 of the Schedule F to line 42 of Schedule E.

- e. “X” the Schedule F.
- (5) If Schedule F is blank, transfer income amounts from an attachment to one of the following sections:
- If a beginning or ending inventory is shown, edit the amounts in Part III, Accrual Method Section.
  - Otherwise, edit the amounts in Part I, Cash Method Section.
- (6) Refer to the table below to determine RPC “S” editing.

If line 34 of Schedule F is a gain of \$434 or more and Schedule SE is not attached, and;	Then
<ul style="list-style-type: none"> <li>Taxpayer indicates <b>not liable</b> for self-employment tax or</li> <li>Schedule F income is from farm rental only or;</li> <li>Form 4029 or 4361 is attached, or</li> <li>There is an indication of “Amish” or “Mennonite,”</li> </ul>	Edit RPC “S” and RPC “B”. <b>Exception:</b> Do <b>not</b> edit RPC “B” when Schedule F income is from farm rental only.
<ul style="list-style-type: none"> <li>A gain is reported on Schedule E, Part II or Schedule C, or</li> <li>Self-employment income is reported on line 8z of Schedule 1 that is subject to self-employment tax, or</li> <li>FS is 2 and the spouse has income that is subject to SE tax,</li> </ul>	Do <b>not</b> edit RPC “S”.

3.11.3.24.2  
(01-01-2016)  
**Combining Multiple Schedules F**

- When the taxpayer submits more than two Schedules F, combine them to a total of two following the instructions in this subsection of the manual.
- Combine only the items to be transcribed and “X” those schedules not used.
- Use the EIN of the schedule showing the largest gross income. Gross income is found on line 9 of Schedule F.
- Use the NAICS Code provided by the taxpayer from the Schedule F being combined with the largest gross income. Gross income is found on line 9 of Schedule F.
- Combine only cash method schedules with cash method schedules and combine all accrual method schedules only with other accrual method schedules.
- When all schedules use the same method of accounting:

- a. Combine all schedules with gains.
- b. Combine all schedules with losses.
- c. Combine all schedules with the smallest gross income (line 9) when all schedules are either gains or losses.

3.11.3.24.3  
(01-01-2016)

**Line B - North American  
Industry Classification  
System (NAICS) Code**

- (1) Refer to the following chart for editing the NAICS code.

If	Then
Missing, incomplete or illegible,	Take no action.
More than one,	Circle all but the first.
Combining multiple Schedules F,	Edit code from the combined Schedule F with the largest gross income.
Dummying,	Edit if taxpayer furnished a code.
More than 6 digits long,	Delete NAICS.

3.11.3.24.4  
(01-01-2016)

**Line D - Employer  
Identification Number**

- (1) Circle the EIN when it is not nine digits or if it includes letters.

3.11.3.24.5  
(01-01-2017)

**Line 9 - Gross Income**

- (1) Compute and edit line 9 from the amounts in the right column, lines 1c through 8 when line 9 is blank.
- (2) "X" line 9 when an amount is present **and** both of the following apply. (See Figure 3.11.3-96):
- a. Lines 1a through 8 are blank, **and**
  - b. Line 50 has a significant amount.

**"X"-ING LINE 9, SCHEDULE F: ENTRY ON LINE 50**

**DRAFT**  
**SCHEDULE F**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Farming**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. 14

Name of proprietor  
**Tony Samoyed**

Social security number (SSN)  
**000-00-9878**

A Principal crop or activity  
**Hogs**

B Enter code from Part IV  
**1 1 2 2 1 0**

C Accounting method:  
☐ Cash ☒ Accrual

D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☒ Yes ☐ No

F Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

**Part I Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a	
b Cost or other basis of purchased livestock or other items reported on line 1a	1b	
c Subtract line 1b from line 1a	1c	
2 Sales of livestock, produce, grains, and other products you raised	2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	
3b Taxable amount	3b	
4a Agricultural program payments (see instructions)	4a	
4b Taxable amount	4b	
5a Commodity Credit Corporation (CCC) loans reported under election	5a	
5b CCC loans forfeited	5b	
5c Taxable amount	5c	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		
a Amount received in 2023	6a	
6b Taxable amount	6b	
c If election to defer to 2024 is attached, check here <input type="checkbox"/>		
6d Amount deferred from 2022	6d	
7 Custom hire (machine work) income	7	
8 Other income, including federal and state income (see instructions)	8	
9 Gross income. Add amounts in the right column for lines 1a through 8. If you use the accrual method, enter the amount from line 9.	9	<b>5687.00</b>

**Part II Farm Expenses—Cash Method.** Complete Parts II and III. (Accrual method. Complete Parts II and III, and Part I, line 9.)

10 Car and truck expenses (see instructions). Also attach Form 4562	10	
11 Chemicals	11	
12 Conservation expenses (see instructions)	12	
13 Custom hire (machine work)	13	
23 Pension and profit-sharing plans	23	
24 Rent or lease (see instructions):		
a Vehicles, machinery, equipment	24a	
b Other (land, animals, etc.)	24b	
25 Repairs and maintenance	25	
44 Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	<b>8187.00</b>
45 Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	<b>2775.00</b>
46 Cost of livestock, produce, grains, and other products purchased during the year	46	<b>1225.00</b>
47 Add lines 45 and 46	47	<b>4000.00</b>
48 Inventory of livestock, produce, grains, and other products at end of year	48	<b>1500.00</b>
49 Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49	<b>2500.00</b>
50 Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	<b>5687.00</b>

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**DRAFT**  
Page 2

**Figure 3.11.3-96**

3.11.3.24.6  
(04-12-2019)

**Lines 32a through 32f -  
Other Expenses (Not  
Transcribed)**

- (1) Edit the misplaced item(s) to the correct T-Line when any transcribed items are included in "Other Expenses".

**Note:** Only move amounts when the wording exactly matches the wording on the T-Line.

3.11.3.24.7  
(01-01-2016)

**Line 33 - Total Expenses**

- (1) Compute and edit line 33 when it is blank. Compute line 33 from lines 10 through 32f.

3.11.3.24.8  
(11-17-2017)  
**Line 36b - “At Risk”  
Question**

and the box on 36b is marked. **Correspond** if missing. For Form 6001 use box **S**, for Form 3531 use box **11-14**.

#

3.11.3.25  
(12-11-2020)  
**Schedule R - Credit for  
the Elderly or the  
Disabled**

- (1) The instructions provided in this subsection of the manual are for editing Schedule R. These instructions include:

- General editing procedures
- Perfecting the filing status and age boxes
- Perfecting taxable disability income amounts
- Computing nontaxable pension, annuity, or disability income

- (2) The following lines on Schedule R are T-Lines and T-Compute lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines 1 through 9</li> <li>• Line 11, Part III</li> <li>• Line 13c, Part III</li> </ul>	<ul style="list-style-type: none"> <li>• Line 13c, Part III</li> </ul>

3.11.3.25.1  
(12-11-2020)  
**Schedule R - General  
Editing Procedures**

- (1) Edit Sequence Code “**16**” in the upper-right margin of Schedule R if not pre-printed.
- (2) Only one Schedule R may be processed. If more than one Schedule R is attached, process the first Schedule R and “**X**” the remaining Schedule(s) R.
- (3) **Do not** correspond for missing information when line 15 Form 1040 is (or can be determined to be) zero or a negative amount. Instead, **X** the schedule.
- (4) Do not “**X**” Schedule R when the only entries present are in Part I.

3.11.3.25.2  
(11-17-2017)  
**Filing Status and Age  
Box**

- (1) No action is necessary when the taxpayer marked more than one box.
- (2) **Correspond** when all the boxes are blank. For Form 6001 use box **P**, for Form 3531 use box **18**.

3.11.3.25.3  
(11-17-2017)  
**Line 11 - Taxable  
Disability Income**

- (1) Line 11 must have an entry if the taxpayer marked box 2, 4, 5, 6, or 9 in Part I. When line 11 is blank, take the following actions:
- a. If box 2, 4, 5, or 9 in Part I has been marked, edit the taxable amount of disability income from Form 1040 or an attachment (e.g., Form 1099-R, Code 3 in box 7).
  - b. If box 6 in Part I has been marked, edit the taxable amount of disability income from Form 1040 plus \$5,000.
  - c. If the amount cannot be determined, **correspond**. For Form 6001 use box **P**, for Form 3531 use box **18**.

3.11.3.25.4  
(11-17-2017)  
**Line 13c - Nontaxable  
Pension, Annuity, or  
Disability Income**

- (1) Compute and edit line 13c when it is blank.
- (2) Compute line 13c from lines 13a and 13b, or from an attachment.
- (3) **Correspond** for the amount of nontaxable pension, annuity, or disability income when you are unable to compute line 13c by subtracting the taxable income from the gross income. For Form 6001 use box **P**, for Form 3531 use box **18**.

**Exception:** Do not correspond if you can determine that line 13c is (or can be determined to be) zero or negative (e.g., when lines 17 and 18 are equal).

3.11.3.26  
(01-22-2021)  
**Schedule SE -  
Self-Employment Tax**

- (1) The instructions provided in this subsection of the manual are for editing Schedule SE. These instructions include:
  - Sequencing and combining multiple Schedules SE
  - Perfecting the Taxpayer Identification Number (TIN)
  - Editing the SE Method Code
- (2) The following lines on the Schedule SE are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• TIN</li> <li>• Lines 1a through 3</li> <li>• SE Quarters Covered - edited to the right of line 4c</li> <li>• Line 5a</li> <li>• Line 8d</li> <li>• SE Farm Code (Method Code) - edited in the center-bottom margin of page 1</li> </ul>	<ul style="list-style-type: none"> <li>• Lines 3</li> <li>• Line 8d</li> </ul>

3.11.3.26.1  
(12-11-2020)  
**Schedule SE - General  
Editing Procedures**

- (1) Only two Schedules SE can be processed. One Schedule SE for each of:
  - The **primary** taxpayer
  - The **secondary** taxpayer
- (2) If only one processable Schedule SE is present, edit Sequence Code **“17”** if not preprinted.
- (3) If two processable Schedules SE are present - one for the primary taxpayer and one for the secondary taxpayer - edit the Sequence Code as follows:
  - a. Edit **“17”** if not preprinted, for the primary taxpayer.
  - b. Edit **“18”** for the secondary taxpayer.
- (4) Combine multiple Schedules SE when there is more than one Schedule SE **for any one taxpayer**. Delete those schedules not used.
- (5) When one Schedule SE is submitted for two taxpayers:

- a. Allocate each taxpayer's Schedule SE amounts to two separate dummy Schedules SE. "X" the Schedule SE with the combined taxpayer liability.
  - b. **Correspond** for the correct allocation, if it cannot be determined. For Form 6001 use box **U**, for Form 3531 use box **17**.
- (6) Edit RPC "**S**" and RPC "**B**" and delete Schedule SE when the only income on Schedule SE is from ministerial duties **and** any of the following conditions are present:
- a. The taxpayer indicates that they are not liable for self-employment tax.
  - b. The taxpayer indicates that Form 4029 or Form 4361 has been filed.

**Exception:** Do not edit RPC "S" if the FS is "2" and the spouse is liable for SE tax.

- (7) "**X**" the EIC amount on line 27 Form 1040 and edit RPC "**B**" when EIC is claimed and there is a clear indication that an exemption from SE tax was given on an approved Form 4029 or Form 4361. Delete the amount when Form 4029 or Form 4361 is attached or a notation of "Exempt/Notary," "Amish," or "Mennonite" is present.

3.11.3.26.2  
(12-11-2020)  
**Schedule SE**

- (1) Use the instructions in this subsection for editing Schedule SE.

3.11.3.26.2.1  
(12-11-2020)  
**Social Security Number**

- (1) Edit the TIN from the caption on Form 1040 when the TIN is missing, illegible, or other than nine digits. If the TIN is not present in the caption, search Form(s) W-2 and other attachments for the missing TIN. (See Figure 3.11.3-98.)

**Note:** Also edit the missing TIN to the caption. See IRM 3.11.3.9.2 for instructions on perfecting the caption. Edit a newly issued ITIN, if necessary.

- (2) Use the caption to determine the correct TIN when there are two TINs but only one name. Circle the TIN which does not match the taxpayer's name.
- (3) **Correspond** for a missing TIN if it cannot be perfected or obtained through research, with the exception of rejected ITIN/Form W-7. For Form 6001 use box **U**, for Form 3531 use box **17**.

3.11.3.26.2.2  
(12-11-2020)  
**Lines 1a and 2 - Income**

- (1) Perfect lines 1a and 2 when they are both blank. Perfect them as follows:
- a. Edit net profit or loss from Schedule(s) F on line 1a.
  - b. Edit net profit or loss for farm partnership from Schedule E on line 1a.
  - c. Edit net profit or loss from Schedule C on line 2.
  - d. Edit net profit or loss for non-farm partnership from Schedule E on line 2.
  - e. If line 3, Schedule SE includes income from line 8z Schedule 1, include the amount on line 2.

**Exception:** Do not compute an income amount or perfect lines 1a and 2 when the taxpayer has used the optional method in Part II to figure their net earnings. (See Figure 3.11.3-99.)

**Note:** Include Schedule C, Schedule E and/or Schedule F income *only for the taxpayer that is filing the Schedule SE*.

3.11.3.26.2.3  
(12-11-2020)

**Line 3 - Net Earnings or Loss**

- (1) Compute and edit line 3 when it is blank and there are amounts present which lead to a total.
- (2) Divide the amount on line 4a by .9235 and edit the result on line 3 (see Figure 3.11.3-97) when **all** the following conditions are present:
  - Line 4a has an entry, **and**
  - Lines 1a, 1b, 2, and 3 are blank, **and**
  - Line 3 cannot be determined from attachments
- (3) Edit the amount on line 4b to line 3 when **both** of the following conditions are present (See Figure 3.11.3-99):
  - Line 4b has a significant entry, and
  - Lines 1a, 2, 3, and 4a are blank, negative, zero, or a dash

**Reminder:** SE Method Code may be required. See IRM 3.11.3.26.2.7.

- (4) “X” Schedule SE when the amount on line 3 is a negative amount or it is less than \$434.

**Exception:** Do not “X” Schedule SE when line 5a has an entry of \$109 or more.

- (5) Adjust the line 2 amount to exclude any income identified as “Exempt/Notary” income when the taxpayer has:
  - a. Written “Exempt/Notary” and an amount to the left of line 3 **and**,
  - b. Subtracted that amount from the total of lines 1a, 1b, and 2.

## COMPUTING LINE 3, SCHEDULE SE

## a. When lines 1a, 1b and 2 contain entries:

<b>DRAFT</b> <b>SCHEDULE SE</b> <b>(Form 1040)</b>		<b>Self-Employment Tax</b>		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR. Go to <a href="http://www.irs.gov/ScheduleSE">www.irs.gov/ScheduleSE</a> for instructions and the latest information.		<b>2023</b> Attachment Sequence No. <b>17</b>
Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)		Social security number of person with self-employment income		
<b>Sarah Sparrow</b>		<b>000-00-0741</b>		
<b>Part I Self-Employment Tax</b>				
<b>Note:</b> If your only income subject to self-employment tax is <b>church employee income</b> , see instructions for how to report your income and the definition of church employee income.				
<p><b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I <input type="checkbox"/></p> <p>Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.</p>				
<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>	<b>-2540.00</b>		
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065) box 20, code AH	<b>1b</b>			
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.				
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	<b>2</b>	<b>9650.00</b>		
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	<b>7110</b>		
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	<b>4a</b>	<b>6566.09</b>		
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.				
<b>4b</b>				

**When lines 1a, 1b and 2 have entries present or edited, combine them to compute Line 3.**

## b. When lines 1a, 1b and 2 cannot be determined:

<b>DRAFT</b> <b>SCHEDULE SE</b> <b>(Form 1040)</b>		<b>Self-Employment Tax</b>		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR. Go to <a href="http://www.irs.gov/ScheduleSE">www.irs.gov/ScheduleSE</a> for instructions and the latest information.		<b>2023</b> Attachment Sequence No. <b>17</b>
Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)		Social security number of person with self-employment income		
<b>Lori Crow</b>		<b>000-00-6231</b>		
<b>Part I Self-Employment Tax</b>				
<b>Note:</b> If your only income subject to self-employment tax is <b>church employee income</b> , see instructions for how to report your income and the definition of church employee income.				
<p><b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I <input type="checkbox"/></p> <p>Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.</p>				
<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>			
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065) box 20, code AH	<b>1b</b>			
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.				
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	<b>2</b>			
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	<b>1000</b>		
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	<b>4a</b>	<b>923.50</b>		
<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.				
<b>4b</b>				

**Divide the amount on Line 4a by .9235 to compute Line 3.**

Figure 3.11.3-97

3.11.3.26.2.4

(01-01-2016)

**Line 4c - Margin SE**  
**Quarters Covered**

- (1) Refer to the short period return instructions in IRM 3.11.3.6.2.18 when Schedule SE is attached to a short period return. A code representing the number of quarters covered by a short period return is edited in the margin to the right of line 4c.

3.11.3.26.2.5  
(12-11-2020)

**Line 5a - Church  
Employee  
Self-Employment Wages**

- (1) Process Schedule SE regardless of the line 3 amount when line 5a has an entry of \$109 or more.
- (2) Divide the amount on line 5b by .9235 and edit the result on line 5a when **both** of the following conditions are present:
  - Line 5a is blank, **and**
  - Line 5b has an entry.

3.11.3.26.2.6  
(12-11-2020)

**Line 8d - Total Social  
Security Wages and Tips**

- (1) When the amount on line 8d is more than \$160,200 and lines 8b and 8c are blank, add the SE taxpayer's Form(s) W-2 Social Security wages and tips subject to Social Security tax withholding.

<b>If lines 8b and 8c are blank and</b>	<b>Then</b>
The total of all Social Security wages and tips on Forms W-2 is \$160,200 or less,	Edit the total income on line 8d.
There is no Form W-2 income, <b>and</b> line 8a is also blank.	<b>"X"</b> line 8d.

- (2) Take no action when the amount on line 8d is more than \$160,200 and lines 8b and 8c have significant entries.
- (3) Compute and edit line 8d when it is blank, dash or zero, and one of the following conditions is present:
  - a. There are entries leading to a total, or
  - b. The taxpayer has Form W-2 wages and/or tips (boxes 3 and 7) subject to Social Security Tax withholding.

**Note:** Only edit the amount from the "Social Security Wages" box, and/or "Social Security Tips" box if there is also an amount in the box for "Social Security Tax Withheld". (See Figure 3.11.3-98.)

**3.11.3.26.2.7**

- (3) Edit SE Method Code “2”. *See Figure 3.11.3-99*, when **both** of the following conditions are present:
  - a. There are any significant entries on lines 15 or 17 **and**
  - b. SE Method Code “1” has not been assigned.
- (4) Do **not** code the SE Method Code when it can be determined the entries on lines 15 or 17 are misplaced.

## EDITING SE METHOD CODE "2"

DRAFT	1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	1a	
	b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . .	1b	( )
	Skip line 2 if you use the nonfarm optional method in Part II. See instructions.			
	2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order . . . . .	2	
	3	Combine lines 1a, 1b, and 2 . . . . .	3	6560
	4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	
	b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	4b	6560
	c	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . .	4c	6560
	5a	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	5a	
	b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	5b	
	6	Add lines 4c and 5b . . . . .	6	6560
	7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023 . . . . .	7	160,200
	DRAFT	8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11 . . . . .	8a
b		Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	8b	
c		Wages subject to social security tax from Form 9919, line 10 . . . . .	8c	
d		Add lines 8a, 8b, and 8c . . . . .	8d	
9		Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	9	160200
10		Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	10	813
11		Multiply line 6 by 2.9% (0.029) . . . . .	11	190
12		<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> , or <b>Form 1040-SS, Part I, line 3</b> . . . . .	12	1003
13		<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . .	13	501
For Paperwork Reduction Act Notice, see your tax return instructions.				
Cat. No. 11358Z Schedule SE (Form 1040) 2023				
2				
DRAFT		14	Maximum income for optional methods . . . . .	14
	15	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,560. Also, include this amount on line 4b above . . . . .	15	6560
	<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>3</sup> were less than \$7,103 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.			
	16	Subtract line 15 from line 14 . . . . .	16	
	17	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above . . . . .	17	

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.  
<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.  
<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.  
<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2023

**Do not enter lines 1a and 2 when the optional method is used.**

Figure 3.11.3-99

3.11.3.26.3  
(01-01-2024)

**Prior Year Schedule SE**

- (1) For **TY19** and prior, when the taxpayer completes both Sections A and B of the Schedule SE, reporting the same self-employment income for the same taxpayer, delete Section A of Schedule SE.
- (2) When computing or verifying a line 8d entry - for tax years **2022** through **2014** - use the chart below to determine the maximum Social Security wage amount.

Tax Year	Maximum Social Security Wage
2022	\$147,000
2021	\$142,800
2020	\$137,700
2019	\$132,900
2018	\$128,400
2017	\$127,200
2016	\$118,500
2015	\$118,500
2014	\$117,000

3.11.3.27  
(01-01-2016)  
**Form 1116 -  
Computation of Foreign  
Tax Credit, General  
Editing Procedures**

- (1) The instructions provided in this subsection of the manual are for editing Form 1116. These instructions include:
- General editing and perfecting procedures
  - Coding for additional unprocessed Forms 1116

3.11.3.27.1  
(11-12-2021)  
**Form 1116**

- (1) The following lines on the Form 1116 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• To the right of Part I</li> <li>• Line 1a</li> <li>• Lines 6, 7 and 8</li> <li>• Line 14</li> <li>• Lines 16 and 17</li> <li>• Lines 21 through 24</li> <li>• Lines 34 and 35</li> </ul>	<ul style="list-style-type: none"> <li>• Line 1a</li> <li>• Lines 6, 7 and 8</li> <li>• Line 14</li> <li>• Line 17</li> <li>• Line 21</li> <li>• Line 23</li> <li>• Line 35</li> </ul>

- (2) Edit Sequence Code “19” in the upper-right margin of Form 1116 if not pre-printed.
- (3) Taxpayers may attach Form(s) 1116 to support their Alternative Minimum Tax amount or for other informational purposes.
- a. “X” Form(s) 1116 marked “Alternative Minimum Tax”, “AMT”, “ALT MIN Tax”, “AMT-CR”, “8801”, “State Copy”, or “Information Only”.
- (4) Correspond for Form 1116 when Schedule 3, line 1, has an amount more than \$300 (more than \$600 for married filing joint) and Form 1116 has no significant T-line entries present or edited on line 7, 8, 24 or 35.
- (5) Only one Form 1116 can be processed. If more than one Form 1116 is present, determine which form to process in the following priority:
- a. Process the first form that has entries in Part IV.

- b. Process the first form attached, when Part IV is blank on all forms.

**Note:** When there is more than one Form 1116 to process, “X” the forms not used.

- (6) Edit the total number of **additional** Forms 1116 attached in the margin to the right of Part I. This number represents the number of forms attached, but not being processed. For example, if three Forms 1116 are attached to the return, edit “2” in the margin. One of the three Forms 1116 will be processed and the other two forms are additional.

**Note:** To determine the total number of additional Forms 1116 attached, count the number of additional **pages one only**.

- a. Edit “9” when more than nine additional forms are attached.  
b. Do not count Forms 1116 deleted according to IRM 3.11.3.27.1(3)a, above.

- (7) The presence of Form 1116 alone **does not** qualify the return for treatment as an international return. **DO NOT FORWARD RETURNS TO AUSPC SOLELY BECAUSE A FORM 1116 IS ATTACHED.**

3.11.3.27.1.1  
(01-30-2020)  
**Line 7 - Taxable Income  
from Foreign Sources**

- (1) Compute and edit line 7 by subtracting line 6 from line 1a when line 7 is blank and there are entries leading to a total.

3.11.3.27.1.2  
(12-11-2020)  
**Line 8 - Total Foreign  
Taxes Paid or Accrued**

- (1) Compute and edit line 8 when it is blank and there are entries leading to a total. Compute the line 8 entry by adding lines A through C in column (u).

3.11.3.27.1.3  
(11-12-2021)  
**Line 14 - Total Foreign  
Taxes Available for  
Credit**

- (1) Compute and edit line 14 when it is blank and there are entries leading to a total. Compute line 14 by adding lines 11, 12, and 13.

3.11.3.27.1.4  
(11-12-2021)  
**Line 17 - Net Foreign  
Source of Taxable  
Income**

- (1) Compute and edit line 17 when it is blank and there are entries leading to a total. Compute line 17 by adding amounts on lines 15 and 16.

3.11.3.27.1.5  
(11-12-2021)  
**Line 21 - Maximum  
Allowable Credit**

- (1) Compute and edit line 21 when it is blank and there are entries leading to a total. Compute line 21 by multiplying line 20 by line 19.

3.11.3.27.1.6  
(11-12-2021)  
**Line 23 - Total  
Limitations**

- (1) Compute and edit line 23 when it is blank and there are entries leading to a total. Compute line 23 by adding lines 21 and 22.

3.11.3.27.1.7  
(12-11-2020)

**Line 24 - Gross Foreign  
Tax Credit**

- (1) Edit the amount from line 14 or line 23, whichever is smaller when line 24 is blank.
- (2) Take no action if line 14 or line 23 is blank, dash, or zero.

3.11.3.27.1.8  
(12-11-2020)

**Line 35 - Form 1116  
(Foreign Tax Credit)**

- (1) Compute and edit line 35 when it is blank and there are entries leading to a total. Edit the amount from line 24 when lines 25 through 31 are blank, dash, or zero.

3.11.3.27.2  
(11-29-2019)

**Prior Year Form 1116**

- (1) Use the chart below to determine the correct editing of Form 1116.

If the tax year is	Then
1988 or 1987 and an amount of  box in Part III is marked (Virgin Island Indicator),	Route for transshipment to AUSPC.  <b>Exception:</b> AUSPC only: Route to Receipt and Control for rebatching.
1986 and prior,	"X" the Form 1116.

#

3.11.3.28  
(01-01-2016)

**Schedule J - Farm  
Income Averaging**

- (1) The instructions provided in this subsection of the manual are for editing Schedule J.
- (2) The following lines on the Schedule J are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 2a</li> <li>• Line 2b</li> <li>• Line 8</li> <li>• Line 12</li> <li>• Line 16</li> <li>• Line 19</li> <li>• Line 20</li> <li>• Line 21</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines for this form.</li> </ul>

3.11.3.28.1  
(01-01-2019)

**Schedule J - General  
Editing Procedures**

- (1) Edit Sequence Code "20" in the upper-right margin of Schedule J if not pre-printed.
- (2) Only one Schedule J can be processed. When multiple forms are present take the following actions:
  - a. Combine all related T-Line amounts.
  - b. "X" those forms not being used.

3.11.3.29  
(02-02-2023)  
**Form 2441 - Credit for  
Child and Dependent  
Care Expenses**

(1) The instructions provided in this subsection of the manual are for editing Form 2441. These instructions include:

- General editing and perfecting procedures
- Perfecting the care provider's information

(2) The following lines on Form 2441 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Checkbox A</li> <li>• Checkbox B (TY22 and later)</li> <li>• Checkbox B (TY21 only edited as "ABD")</li> <li>• Line 1, column (a) Care Provider's Name Control</li> <li>• Line 1, column (c) Care Provider's TIN</li> <li>• Line 1, column (d), Household Employee Code (TY22 and later)</li> <li>• Line 2, Qualifying Persons (not edited)</li> <li>• Line 2, column (a) - Qualifying Person's Name Control</li> <li>• Line 2, column (b) - Qualifying Person's TIN</li> <li>• Line 2, column (c) - Disabled Indicator</li> <li>• Line 2, column (d) - Qualified Expenses)</li> <li>• Lines 3 through 5</li> <li>• Line 9b</li> <li>• Line 12</li> <li>• Line 16</li> <li>• Line 25</li> <li>• Line 26</li> </ul>	<ul style="list-style-type: none"> <li>• Line 3</li> <li>• Line 26</li> </ul>

3.11.3.29.1  
(12-11-2020)  
**Form 2441 - General  
Editing Procedures**

(1) Edit Sequence Code "21" in the upper-right margin of Form 2441 if not pre-printed.

(2) Only one Form 2441 can be processed.

- a. Combine multiple forms when present
- b. Delete those forms not used

(3) **Do not** follow the instructions for perfecting Part II (lines 2 through 5) and do not "X" Form 2441 when **both** of the following are present:

- a. There are any entries in Part I and/or Part III
- b. The child care credit has not been claimed on line 2, Schedule 3.

(4) **Do not** correspond for missing information when line 15 Form 1040, is (or can be determined to be) zero or a negative amount. Instead, "X" Form 2441.

3.11.3.29.1.1  
(01-01-2024)

#### Care Provider's Information

- (5) When “see attached” or similar statement is present, edit any required T-Lines from the attachment.

- (1) The taxpayer enters information about the care provider on line 1. Required care provider information consists of:

- Column (a) - name
- Column (c) - TIN
- Column (d) - Household Employee Checkbox

**Exception:** Only Column (e) is required for tax-exempt entities.

- (2) **Correspond** for any missing required provider information when you are corresponding for other missing return items, **unless** only the TIN is missing and one of the exceptions listed below applies:

- a. The taxpayer has exercised due diligence, or
- b. The provider is a tax-exempt organization, or
- c. The provider is a foreign citizen with no US address identified by “**LAFCP**” (Living Abroad Foreign Care Provider) or similar statement identifying provider as a foreign citizen.

**Exception:** Do not correspond for the missing TIN when more than one provider name is entered on line 1, and at least one provider's TIN is present. When corresponding with Form 6001 use box **P**, with Form 3531 use box **23**.

- (3) The provider's TIN is **not** required when the taxpayer has exercised “due diligence” in their attempt to comply with the requirement. Due diligence applies **only** to notations that indicate **either** of the following:

- a. The provider has moved **and** the taxpayer is unable to find the provider to get the TIN.
- b. The provider has refused to give the TIN to the taxpayer.

**Note:** Any notation other than those listed in a) and b) are unacceptable due diligence statements. The following notations are examples of **unacceptable** due diligence statements.

- “unable” to get the TIN
- TIN is “not available”
- TIN is “unknown”
- “pending”
- “applied for”

**Note:** Edit SPC “**D**” when an indication of due diligence is present, a due diligence statement is attached or the provider is identified by “**LAFCP**”.

**Exception:** Do not edit SPC “**D**” when more than one provider name is entered on line 1, and at least one provider's TIN is present.

## EDITING SPC "D"

**924** **DRAFT**

Form **1040** Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial **Dean** Last name **Stable** Your social security number **000 00 7890**

If joint return, spouse's first name and middle initial **Jane** Last name **Stable** Spouse's social security number **000 00 7656**

Home address (number and street). If you have a P.O. box, see instructions. **7634 Spur Crt.** Apt. no. \_\_\_\_\_ Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. **Columbia** State **SC** ZIP code **29201** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**DRAFT**

Form **2441** **Child and Dependent Care Expenses** OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR. **2023** Attachment Sequence No. **21**

Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Name(s) shown on return **Dean and Jane Stable** Your social security number **000 00 7890**

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐

**B** If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐

**Part I** **Persons or Organizations Who Provided the Care—** You must complete this part. If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not day care centers. (see instructions)	(e) Amount paid (see instructions)
<b>Richland Co SD</b>	<b>2514 Stallion Ln Columbia, SC 29201</b>	<b>Tax Exempt</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<b>1200</b>
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you check any of the boxes in Part I? ☐ Yes ☐ No ☐ No. If "No," skip to Part II below.

Figure 3.11.3-100

- (4) The provider's TIN is not required when the provider is a "tax-exempt" organization. Tax-exempt organizations include, but are not limited to, the following:

- Religious: i.e., churches, synagogues, mosques, or temples
- Educational: i.e., schools - both public and private -- including Montessori schools
- Civic League
- Charitable: i.e., PTA, Alumni Associations, Chapters of the Red Cross, Boys and Girls Clubs
- Pleasure, Recreational or Social Clubs: i.e., YMCA/YWCA or YMHA/YWHA or "The Y"
- Federal/state/local government agency
- Other nonprofit organizations

**Note:** Edit SPC “D” when the Child Care Provider is Tax Exempt or “LAFCP” is indicated.

**Exception:** Do not edit SPC “D” when more than one provider name is entered on line 1, and at least one provider’s TIN is present.

(5) “X” the amount on line 3 (see Figure 3.11.3-101) when **all** the following apply:

- a. The provider is not a tax-exempt organization, and
- b. The provider is not a foreign citizen, and
- c. The provider’s TIN is missing, and
- d. Other correspondence is not required, and
- e. Due diligence does not apply. See paragraph (3) above.

**Exception:** Do not “X” the line 3 amount when more than one provider name is entered on line 1, and at least one provider’s TIN is present.

**“X”-ING LINE 3: PROVIDER TIN MISSING**

**DRAFT**

Form **2441** **Child and Dependent Care Expenses** OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

2023  
Attachment  
Sequence No. 21

Name(s) shown on return **Michael and Elizabeth Labrador** Your social security number **000-00-4451**

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐

**B** If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐

**Part I** **Persons or Organizations Who Provided the Care—** You must complete this part.  
If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not day care centers. (see instructions)	(e) Amount paid (see instructions)
<b>Kate Samoyed</b>	<b>1200 S. Spaniel San Francisco CA 94101</b>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>1,200</b>
<b>Amanda Lion</b>	<b>3220 N. Wolf San Francisco CA 94101</b>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>700</b>
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you have more than three care providers? ☐ If yes, see instructions on page 2 next.

**Caution:** If the care provider is a household employee, you must file a household employment tax return. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
<b>Matthew</b>	<b>Labrador</b>	<b>000-00-3226</b>	<input type="checkbox"/>	<b>1,200</b>
<b>Ellen</b>	<b>Labrador</b>	<b>000-00-4452</b>	<input type="checkbox"/>	<b>700</b>
			<input type="checkbox"/>	

**3** Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** **X 1,900**

**4** Enter your **earned income**. See instructions **4**

**Figure 3.11.3-101**

- (6) “X” the amount on line 3 when the Child Care Provider TIN is invalid, (all nine numbers are the same or sequential, (i.e., “11111111” or “123456789”)), due diligence does not apply and there are no other providers listed with a valid TIN.
- (7) “X” the amount on line 3 when the Child Care Provider TIN matches the primary taxpayer, spouse or a dependent of the taxpayer’s TIN.
- (8) Only one Care Provider and TIN is to be edited. If more than one is present, edit the first one with both Name and TIN information that is not tax exempt or invalid. (See Figure 3.11.3-102.) Underline the Care Provider’s name control, *unless* no TIN is present.

**Note:** Do not edit the provider name control when it is identified as any of the following:

- The taxpayer has exercised due diligence, or

- The provider was a tax-exempt organization, or
  - The provider was a foreign citizen with no US address and the child care was provided in a foreign country.
- (9) Refer to the information in the following tables to edit BMF name controls when Document 7071-A is not available:

**Note:** When a name listed in Part I has an EIN instead of an SSN, follow BMF editing procedures and edit the last name as the name control.

<p align="center"><b>BMF Name Control Valid Characters:</b></p> <ul style="list-style-type: none"> <li>• Alpha (A-Z)</li> <li>• Numeric (0-9)</li> <li>• Hyphen ( - )</li> <li>• Ampersand (&amp;)</li> </ul>	
<p align="center"><b>Overlapping BMF Name Control Rules - When the organization name contains both the words “TRUST” and “FUND”, and:</b></p> <ul style="list-style-type: none"> <li>• The name of a corporation is present, use the first four characters of the corporation name.</li> <li>• An individual’s name is present, use the first four characters of the individual’s surname.</li> </ul>	

Business Name(s)	Name Control	General BMF Name Control Rule
<u>Cedar</u> Cleaning	CEDA	The Name Control consists of up to four alpha or numeric characters.
<u>Can4U</u>	CAN4	
<u>J&amp;B</u> Sanding	J&BS	The ampersand (&) and the hyphen (-) are the only special characters allowed in the Name Control.  <b>Note:</b> If an invalid character is used in the name line, ignore the special character when establishing the Name Control.
<u>Elm-2</u> -go	ELM-	
<u>IU.com</u>	IUCO	
<u>833.com</u>	833C	

Business Name(s)	Name Control	General BMF Name Control Rule
<u>IC2</u>	IC2	The Name Control can have less, but no more than, four characters. Blanks may be present only at the end of the Name Control.
The <u>Hemlock</u> Cafe	HEML	Omit the word "The" when it is followed by more than one word or abbreviation. Include the word "The" when it is followed by only one word.
The <u>Hawthorn</u>	THEH	
The <u>Hawthorn</u> P.A.	HAWT	
<u>IC2</u> dba Fir Fermenting	IC2	Do not include the letters "dba" (doing business as) or "fbo" (for benefit of) as part of the Name Control.

### EDITING THE FIRST CARE PROVIDER FOUND WITH BOTH NAME CONTROL AND TIN INFORMATION

**DRAFT**

**Form 2441**

Department of the Treasury  
Internal Revenue Service

**Child and Dependent Care Expenses**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **21**

Name(s) shown on return  
**Seth and Lily Bunting**

Your social security number  
**000 00 2583**

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box ☐

**B** If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐

**Part I** **Persons or Organizations Who Provided the Care—** You **must** complete this part.  
If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
<b>YMCA</b>	<b>2514 Fisher Ln Phoenix, AZ 85026</b>		<input type="checkbox"/> Yes <input type="checkbox"/> No	<b>1200</b>
<b>Molly Robin</b>	<b>6684 Osprey St Phoenix, AZ 85026</b>	<b>000-00-3211</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>1000</b>
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits?

☐ **No**

☐ **Yes**

Complete only Part II below.  
 Complete Part III on page 2 next.

Figure 3.11.3-102

3.11.3.29.1.2  
(01-01-2024)

**Line 2(a) - Qualifying  
Person's Name Control**

- (1) Up to 2 Qualifying Person's name control (and TIN) will be transcribed. When less than 2 Qualifying Persons are present on line 2 and "See Attached" is noted by the taxpayer, edit additional Qualifying Persons (up to 2) from the attachment.
- (2) When the qualifying person's last name is not present on line 2, column (a), edit the name controls for the first 2 TINs in the following priority:
  - a. Form 1040, Dependents area, Column (1)
  - b. From Schedule EIC
  - c. From any attachments
  - d. From the primary taxpayer's name control

**Note:** Edit SPC "L" when more than two dependents are claimed on Form 2441 and/or attachments.

## EDITING SPC "L"

**924** **DRAFT**  
Form **1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2023. See separate instructions.

Your first name and middle initial  
**Dean** Last name  
**Stable Sr.** Your social security number  
**000 00 7890**

If joint return, spouse's first name and middle initial  
**Jane** Last name  
**Stable** Spouse's social security number  
**000 00 0987**

Home address (number and street). If you have a P.O. box, see instructions.  
**2514 Fisher Lane** Apt. no.  
City, town, or post office. If you have a foreign address, also complete spaces below.  
**Phoenix** State  
**AZ** ZIP code  
**85026**

**DRAFT**  
Form **2441** Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return  
**Dean and Jane Stable** Your social security number  
**000-00-7890**

**Child and Dependent Care Expenses**  
Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

**Part I** **Persons or Organizations Who Provided the Care—** You must complete this part.  
If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
<b>Molly Robin</b>	<b>6684 Osprey St Phoenix, AZ 85026</b>	<b>000-00-3211</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>6000</b>
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits? ☐ No ☐ Yes Complete only Part II below. Complete Part III on page 2 next.

**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
<b>Emma</b>	<b>Stable</b>	<b>000-00-0118</b>	<input type="checkbox"/>	<b>2000</b>
<b>Marie</b>	<b>Stable</b>	<b>000-00-0078</b>	<input type="checkbox"/>	<b>2000</b>
<b>Dean</b>	<b>Stable Jr.</b>	<b>000-00-0789</b>	<input type="checkbox"/>	<b>2000</b>

**3** Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person

Figure 3.11.3-103

3.11.3.29.1.3  
(12-11-2020)**Line 2(b) - Qualifying Person's TIN**

(1) Perfect the qualifying person's TIN on line 2, column (b), when missing, incomplete, or illegible.

(2) Edit the qualifying persons missing TIN in the following priority:

- a. Form 1040, Dependents area, Column (2)
- b. From Schedule EIC
- c. From attachments

- (3) **"X"** the qualifying person's name when the TIN provided is invalid or cannot be perfected from the return or attachments.
- (4) When corresponding for other missing return items, **correspond** for any missing qualifying person's information. When corresponding with Form 6001 use box **P**, with Form 3531 use box **23**.

## 3.11.3.29.1.4

(12-11-2020)

**Line 3 - Qualified Expenses**

- (1) If line 3 is blank, take one of the following actions in the priority listed below:
  - a. Compute and edit the total of line 2 column (d) amounts.
  - b. Edit the line 1e amount to line 3, when only **one child** is present on line 2.
  - c. Edit the amount from line 31 of Form 2441, if present.
  - d. **Correspond** for the line 3 amount when line 2, column (d) is blank and the amount cannot be determined from the Form 2441 or attachments. When corresponding with Form 6001 use box **P**, with Form 3531 use box **18**.

**Exception: Do not** correspond when the credit has not been claimed on line 2, Schedule 3, or when there is no significant amount on line 17, Form 1040.

## 3.11.3.29.1.5

(01-15-2021)

**Lines 4 and 5 - Earned Income**

- (1) Line 4 must always have an entry. Line 5 must also have an entry when FS "2".
  - a. Line 4 is for the primary taxpayer's earned income.
  - b. Line 5 is for the secondary taxpayer's earned income.
- (2) If lines 4 and 5 have entries, line 5 is equal to line 4, **and**:
  - The filing status is 2, correct both lines to reflect only the primary taxpayer's income on line 4 and the spouse's income on line 5
  - The filing status is other than 2, take no action
- (3) Edit a positive amount when required and line 4 or line 5 is blank, dash, or zero.
  - a. Perfect line 4 when required by editing the amount from line 18 of Form 2441.
  - b. Perfect line 5 when required by editing the amount from line 19 of Form 2441.
- (4) When lines 4 and/or 5 cannot be edited from lines 18 and 19, edit all earned income from the following, see Figure 3.11.3-104
  - Line 1a-1h, Form 1040 (use Form(s) W-2 when FS 2 and both taxpayers have income on line 1).
  - HSH present anywhere on the return.
  - Self-employment income listed on line 9, Schedule 1.
  - Schedule C
  - Schedule E, Part II
  - Schedule F

- Form 1099-MISC (Box 7 on TY19 and prior)
- Form 1099-NEC (TY20 and later)

**Note:** If it is obvious the combined total of both taxpayers' income has been entered on line 4 and/or line 5, correct the entry to reflect only the primary taxpayer's (line 4) or spouse's (line 5) income.

**Exception:** If there is an indication that at least one taxpayer was a student or disabled, determine the correct entry using the instructions in IRM 3.11.3.29.1.5(7).

## EDITING TAXPAYER'S EARNED INCOME

**DRAFT**  
Form **2441**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return  
**Alan Dove & Alicia Lark**  
Your social security number  
**000-00-0012**

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. **21**

Child and Dependent Care Expenses  
Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the

Did you receive dependent care benefits? **No** Complete only Part II below.  
**Yes** Complete Part III on page 2 next.

**Caution:** If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

**Part II Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
Julie	Lark	000-00-0027	<input type="checkbox"/>	1,900
			<input type="checkbox"/>	
			<input type="checkbox"/>	

**3** Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31

<b>3</b>	1,900
<b>4</b>	<b>X</b> 40,588
<b>5</b>	<b>22549</b>
<b>6</b>	1,900
<b>7</b>	
<b>8</b>	
<b>9a</b>	418
<b>9b</b>	418
<b>9c</b>	
<b>11</b>	418

**Form 2441 (2023)**

**Form W-2 Wage and Tax Statement 2023**  
Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

**Safe, accurate, FAST! Use e-file**  
Visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile)

**a** Employee's social security number **000-00-0012**  
**b** Employer identification number (EIN) **00-0230045**  
**c** Employer's name, address, and ZIP code  
**Sparrow**  
**840 Crow**  
**Cheyenne**  
**d** Control number  
**e** Employee's first name, last name, and ZIP code  
**Alan C. D**  
**1410 Sw**  
**Cheyenne**  
**f** Employee's address and ZIP code  
**15** State **Employer's state**  
**16** State wages, tips, etc.  
**17** State income tax  
**18** Local wages, tips, etc.  
**19** Local income tax  
**20** Locality name

**a** Employee's social security number **000-00-0007**  
**b** Employer identification number (EIN) **00-7656565**  
**c** Employer's name, address, and ZIP code  
**Oriole Inc.**  
**8677 Finch St**  
**Cheyenne WY 82001**  
**d** Control number  
**e** Employee's first name and initial Last name Suffix  
**Alicia Lark**  
**1410 Swan St**  
**Cheyenne WY 82001**  
**f** Employee's address and ZIP code  
**15** State **Employer's state ID number**  
**16** State wages, tips, etc.  
**17** State income tax  
**18** Local wages, tips, etc.  
**19** Local income tax  
**20** Locality name

**1** Wages, tips, other compensation **18039.24**  
**2** Federal income tax withheld **1674.00**  
**3** Social security wages **22549.00**  
**4** Social security tax withheld **1398.03**  
**5** Medicare wages and tips **22549.00**  
**6** Medicare tax withheld **326.96**  
**7** Social security tips  
**8** Allocated tips  
**9** Nonqualified plans  
**10** Dependent care benefits  
**11** See instructions for box 12  
**12a** See instructions for box 12  
**12b**  
**12c**  
**12d**

**Form W-2 Wage and Tax Statement 2023**  
Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

**No other sources of earned income found and Lines 18-19 of Form 2441 are blank.**

**DRAFT**  
Dependents (see instructions)  
If more than four dependents, see instructions and check here ☐  
**Income**  
**1a** Total amount from Form(s) W-2, box 1 (see instructions) **40,588**  
**1b** Household employee wages not reported on Form(s) W-2  
**1c** Tax income not reported on Form(s) W-2 (see instructions)

**Relationship to you**  
**Child tax credit**  
**Credit for other dependents**

**1/2, 1959** ☐ **Is blind**  
box if qualifies for (see instructions):  
**1a** **40,588**  
**1b**

Figure 3.11.3-104

- (5) "X" the entry when either line 4 or 5 is a negative amount.
- (6) Use the instructions in (3) above to perfect lines 4 and 5 when the amount entered on either line 4 or line 5 equals the amount of EIC on line 27 Form 1040.

- (7) If the FS is “2” and there is an indication that either taxpayer was a student or disabled, and either line 4 or 5 must be perfected, take the following actions:

If the number of months the taxpayer was a student or disabled is	Then
Present and there is 1 qualified person,	Multiply the number of months by \$250 and edit the result on line 4 or line 5, whichever is blank.
Present and there are 2 or more qualified persons,	Multiply the number of months by \$500 and edit the result on line 4 or line 5, whichever is blank.
<b>Not</b> present,	<b>Correspond</b> for the number of months. If using Form 6001, use fill-in “8”, per Exhibit 3.11.3-18. If using Form 3531, mark box 23.

**Exception:** The taxpayer must have been a student for all or part of five or more calendar months during the tax year to qualify for the credit. **Do not** perfect lines 4 or 5 when the taxpayer writes “Student” and fewer than five months is indicated.

- (8) **Correspond** when lines 4 and/or 5 (FS “2”) cannot be perfected with a positive entry. When corresponding with Form 6001 use box **P**, with Form 3531 use box **18**.

**Exception:** **Do not** correspond when the credit has not been claimed on line 2, Schedule 3 or when there is no significant amount on line 16 or line 17 of a **computed** Form 1040.

3.11.3.29.1.6  
(10-13-2022)

**Line 9b - Prior Year Expenses (PYE)**

- (1) If an amount is claimed on line 9b, Form 2441 Worksheet A or statement must be attached. If not attached, “**X**” the amount.

**Note:** The statement must include the name and TIN of the person for whom they paid the prior year’s expenses, the name and TIN of the care provider, and how the credit was computed.

3.11.3.29.1.7  
(01-03-2023)

**Line 26 - Dependent Care Taxable Benefits**

- (1) If line 26 is blank, compute and edit by subtracting line 25 from line 23.

3.11.3.29.2  
(01-01-2023)

**Prior Year Form 2441**

- (1) For **TY21**, edit Check Box B as “**ABD**”.
- (2) Use the following chart when coding Forms 2441.

If the tax year is	Then
1999 and prior,	<b>Do not</b> edit the Provider care information.
1996 and prior,	<b>Do not do any of the following:</b> <ul style="list-style-type: none"> <li>• “X” line 3 on Form 2441 when the provider TIN is missing.</li> <li>• Edit for the Name Control and TIN.</li> </ul>
1975 and prior,	“X” Form 2441. (Expenses for dependent and child care must be claimed on Schedule A).

3.11.3.30  
(01-01-2024)  
**Form 3800 - General  
Business Credit**

- (1) The instructions provided in this subsection of the manual are for editing Form 3800. These instructions include the general editing and perfecting procedures for Form 3800.
- (2) The following lines on the Form 3800 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Part I, Lines 1 through 5</li> <li>• Part II, Lines 24 - 26</li> <li>• Part II, Line 36</li> <li>• Part III, Checkbox I (TY21-TY22 only)</li> <li>• Part III, Line 1a, column j</li> <li>• Part III, Line 1b column b</li> <li>• Part III, Line 1b, columns g - j</li> <li>• Part III, Line 1c, column j</li> <li>• Part III, Line 1d, column b</li> <li>• Part III, Line 1d, column g</li> <li>• Part III, Line 1d, column j</li> <li>• Part III, Line 1e, column j</li> <li>• Part III, Line 1f, column b</li> <li>• Part III, Line 1f, column g</li> <li>• Part III, Line 1f, column j</li> <li>• Part III, Line 1g, column b</li> <li>• Part III, Line 1g, columns g - j</li> <li>• Part III, Line 1h, column j</li> <li>• Part III, Line 1i, column j</li> <li>• Part III, Line 1j, column j</li> <li>• Part III, Line 1k, column j</li> <li>• Part III, Line 1l, column j</li> <li>• Part III, Line 1m, column j</li> <li>• Part III, Line 1n, column j</li> <li>• Part III, Line 1o, column b</li> <li>• Part III, Line 1o, column h-j</li> <li>• Part III, Line 1p, column j</li> <li>• Part III, Line 1r, Column j</li> <li>• Part III, Line 1s, column b</li> <li>• Part III, Line 1s, column g</li> <li>• Part III, Line 1s, column j</li> <li>• Part III, Line 1t, column j</li> <li>• Part III, Line 1u, column b</li> <li>• Part III, Line 1u, column g</li> <li>• Part III, Line 1u, column j</li> <li>• Part III, Line 1w, column j</li> <li>• Part III, Line 1x, column b</li> <li>• Part III, Line 1x, column g - j</li> <li>• Part III, Line 1y, column j</li> <li>• Part III, Line 1aa, column j</li> <li>• Part III, Line 1bb, column j</li> <li>• Part III, Line 1cc, column j</li> <li>• Part III, Line 1dd, column j</li> <li>• Part III, Line 1ee, column j</li> <li>• Part III, Line 1ff, column j</li> <li>• Part III, Line 1zz, column j</li> </ul>	<ul style="list-style-type: none"> <li>• Line 25</li> <li>• Line 36</li> </ul>

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Part III, Line 3, column j</li> <li>Part III, Line 4a, columns b, g, j</li> <li>Part III, Line 4e, columns b, g, j</li> <li>Part III, Line 4h, column j</li> <li>Part III, Line 4j, column j</li> <li>Part III, Line 4k, column j</li> <li>Part III, Line 5, column j</li> <li>Center Bottom Margin, page 3</li> <li>From F 3468, Part VII, Line 1i Bottom right margin, page 3</li> </ul>	

3.11.3.30.1  
(01-01-2024)  
**Form 3800 - General  
Editing Procedures**

- (1) Taxpayers file Form 3800 when they have any of the following:
  - More than one of the general business credits (other than the empowerment zone employments credit).
  - A carryback or a carryforward of any of the credits.
  - Any of the general business credits (other than the low-income housing credit or the empowered zone employment credit) from a passive activity.
- (2) Edit Sequence Code “22” in the upper-right margin of Form 3800 if not pre-printed.
- (3) Only one Form 3800 can be transcribed. If multiples are present, process the one that shows the largest dollar amount on line 6, Part IV, page 6. “X” any other forms not used.
- (4) Correspond for all identified missing source forms to support entries in Part III and Part IV of Form 3800.
 

**Exception:** Do **not** correspond for missing forms when any of the following conditions apply:

  - The taxpayer provided the EIN of the pass-through entity in column d, Part III and Part IV, Form 3800.
  - The taxpayer indicates that they are not claiming the credit.
  - If Part III or Part IV, line 1r, column j, Form 3800, has an entry, correspond for a missing Form 8910 unless a Schedule E is attached with entries in Part II or III.
- (5) When an entry is present on Form 3800, Part V, Column B, edit a Data Indicator of “1” in the center bottom margin of page 3.
- (6) If Form **3468**, *Investment Credit*, is attached to support an entry on Part III, line 4k, column j, Form 3800:
  - a. Edit the amount from Form 3468, Part VII, line 1i, to the bottom-right margin of page 3, Form **3800**.

- b. An entry on Part VII, line 1i requires an entry on line 1k, or the first page of NPS Form 10-168a, *Historic Preservation Application*, must be attached. If missing, **correspond** with Form 3531/6001 using fill-in **33**, per Exhibit 3.11.3-18.

**Exception:** Do **not** correspond, if the taxpayer:

- Provides the number from the NPS certificate on Part VII, line 1k, Form 3468, or
- Indicates the credit is derived from a partnership, S-Corporation, estate or trust.

- (7) When Form **8826**, *Disabled Access Credit*, is attached, no Schedule C, Schedule E or Schedule F is attached, and Schedule 1, line 9, is blank, edit Unallowable Code **"77"**.

#

3.11.3.30.2  
(01-01-2024)  
**Prior Year Form 3800**

- (1) For **TY22** and prior, do not correspond for missing forms when Part III, box C is marked indicating a credit carryforward.

3.11.3.31  
(11-17-2017)  
**Form 4137 - Social Security and Medicare Tax on Unreported Tip Income**

- (1) The instructions provided in this subsection of the manual are for editing Form 4137. These instructions include:
- General editing and perfecting procedures
  - Sequencing and combining multiple Forms 4137
  - Perfecting the Taxpayer Identification Number (TIN)
- (2) The following lines on Form 4137 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Taxpayer TIN</li> <li>• Lines 1A through 1E, Columns (a) through (d)</li> <li>• Line 2 and 3</li> <li>• Line 5</li> <li>• Line 6</li> <li>• Line 8</li> </ul>	<ul style="list-style-type: none"> <li>• Line 2</li> </ul>

3.11.3.31.1  
(11-29-2019)  
**Form 4137 - General Editing Procedures**

- (1) Only two Forms 4137 can be processed per return. One Form 4137 for each of:
- The primary taxpayer
  - The secondary taxpayer
- (2) Edit Sequence Code **"24"** in the upper-right margin of Form 4137 if not pre-printed when there is only one processable Form 4137 attached.
- (3) When there are two processable Forms 4137 attached and one is for the primary taxpayer and one is for the secondary taxpayer:

- a. Edit Sequence Code **"24"** if not preprinted, for the primary taxpayer.
  - b. Edit Sequence Code **"25"** for the secondary taxpayer.
- (4) Combine multiple Forms 4137 when the taxpayer submits more than one Form 4137 **for any one taxpayer**. Delete those forms not used.
  - (5) If one Form 4137 was submitted for two taxpayers take one of the following actions:
    - a. Allocate the proper amounts to two dummy Forms 4137. **"X"** the Form 4137 with the combined taxpayer amounts. Delete those forms not used.
    - b. **Correspond** when the proper allocation cannot be determined. When corresponding with Form 6001 use box **U**, with Form 3531 use box **17**.
  - (6) If the taxpayer provided names of employers on line 1, column (a), but fails to provide the associated EINs on line 1, column (b), edit the missing EIN from attachments, if possible. Otherwise, **Correspond**. When corresponding with Form 6001 use box **P**, with Form 3531 use box **18**.

3.11.3.31.1.1  
(11-29-2019)

**Taxpayer Identification  
Number (TIN)**

- (1) Edit the TIN of the taxpayer filing Form 4137 from the caption area of Form 1040 when the TIN is missing, illegible, or other than nine digits. If the TIN is not present in the caption, search Form(s) W-2 and other attachments for the missing TIN.

**Note:** Also edit the missing TIN to the caption.

- (2) Use the caption to determine the correct TIN when there are two TINs but only one name on Form 4137. Circle the TIN which does not match the taxpayer name.

3.11.3.31.1.2  
(11-29-2019)

**Line 8 - Total Social  
Security Wages and Tips**

- (1) Compute and edit line 8 when it is blank and the taxpayer has Form W-2 wages and tips subject to Social Security Tax withholding.  
**Note:** Only edit the amount from the "Social Security Wages" box 3 and "Social Security Tips" box 7 if there is also an amount in the box for "Social Security Tax Withheld".
- (2) If the amount on line 8 is more than \$160,200, add the Form 4137 taxpayer's Form W-2 wages and tips subject to Social Security Tax withholding.

If the	Then
Total of all wages and tips on Form(s) W-2 is \$160,200 or less,	Edit the total income amount from Form(s) W-2 to line 8.
Taxpayer has no Form W-2 income,	<b>"X"</b> line 8.

3.11.3.31.2  
(01-01-2024)

**Prior Year Form 4137**

- (1) When computing or verifying a line 8 entry-for tax years **22** through **14** - use the chart below to determine the maximum Social Security amount.

Tax Year	Maximum Social Security Wage
2022	\$147,000
2021	\$142,800
2020	\$137,700
2019	\$132,900
2018	\$128,400
2017	\$127,200
2016	\$118,500
2015	\$118,500
2014	\$117,000

- (2) For TY 2022 through 2014, “X” Form 4137 when the amount on line 1a, Form 1040, is greater than or equal to the maximum Social Security wage amount.
- (3) For TY06 and prior, if the taxpayer has changed the word “tips” to “wages”, dummy a Form 8919 and “X” Form 4137.

3.11.3.32  
(01-01-2019)  
**Form 4684 - Casualties  
and Thefts**

- (1) The instructions provided in this subsection of the manual are for editing Form 4684. These instructions include the general editing and perfecting procedures for Forms 4684.

3.11.3.32.1  
(12-11-2020)  
**Form 4684**

- (1) The following lines on Form 4684 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Line
<ul style="list-style-type: none"> <li>• FEMA Disaster Declaration Number</li> <li>• Line 1, Property A Zip Code</li> <li>• Line 13</li> <li>• Line 14</li> <li>• Line 16</li> </ul>	<ul style="list-style-type: none"> <li>• Line 13</li> <li>• Line 14</li> <li>• Line 16</li> </ul>

- (2) Edit Sequence Code “26” in the upper-right margin of Form 4684 if not pre-printed.
- (3) Only one Form 4684 is processable:
  - a. Process the first Form 4684 with an entry present or edited on line 16.
  - b. Process the first Form 4684 with a T-line entry when there are no Form 4684 with an entry on line 16.
  - c. Delete all forms not to be transcribed.

**Note:** For TY16 and later, edit FPC “D” when a federally declared disaster loss is claimed on Schedule A and Form 4684.

(4) “X” Form 4684 when either of the following conditions is present:

- No significant entry is present or edited on T-lines.
- Only page 2, 3 and/or 4 of Form 4684 is attached.

3.11.3.32.1.1

(01-01-2024)

**FEMA Disaster  
Declaration Number**

(1) Delete the FEMA Disaster Declaration Number if:

- Invalid, (e.g., begins or ends with letters other than “DR ”or “EM”),
- Is made up of consecutive or repeating numbers,
- Number is greater than 4900 for FEMA numbers beginning/ending with “DR”,
- Number is greater than 3700 for FEMA numbers beginning/ending with “EM”.

(See IRM 3.11.3.18.1.8.)

**Note:** A missing hyphen in the FEMA number is not considered incomplete. Do not delete the number when the hyphen is missing.

3.11.3.32.1.2

(01-01-2019)

**Line 1- Property A ZIP  
Code**

(1) If present and other than 5 digits (or 5 plus 4), delete the Zip Code.

3.11.3.32.1.3

(01-01-2019)

**Line 13**

(1) If blank, dash, or zero and there are entries leading to a total, compute and edit line 13 by adding all amounts on line 4.

3.11.3.32.1.4

(01-01-2019)

**Line 14**

(1) If blank, dash, or zero and there are entries leading to a total, compute and edit line 14 by entering amount on line 12.

3.11.3.32.1.5

(01-01-2023)

**Line 16**

(1) Compute and edit line 16 only when both of the following conditions are present:

- Line 16 is blank and,
- A significant entry is present on line 14.

**Note:** Do not compute and edit line 16 when Form 4684 is disaster related. Edit FPC “D” if Federally declared disaster loss is claimed on Form 4684 and Schedule A.

3.11.3.33

(11-12-2021)

**Form 4797 - Sale(s) of  
Business Property**

(1) The instructions provided in this subsection of the manual are for editing Form 4797. These instructions include the editing and perfecting procedures for Forms 4797.

(2) The following lines on Form 4797 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines 1a through 1c</li> <li>• Line 7 col g</li> <li>• Line 8 col g</li> <li>• Line 9 col g</li> <li>• Bottom Center Margin</li> </ul>	<ul style="list-style-type: none"> <li>• Line 9 col g</li> </ul>

3.11.3.33.1  
(01-24-2023)

**Form 4797 - General  
Editing Procedures**

(1) Edit Sequence Code “**27**” in the upper-right margin of Form 4797 if not pre-printed.

(2) Only one Form 4797 is processable;

- a. Combine all related T-Line amounts and edit the total on one form.
- b. “**X**” all forms not to be transcribed.

**Note:** Form 4797 may have more than one page 2 attached.

(3) Examine Part I and Part II columns (g), and Part III line 24, for gains from sales of animals. If any amounts are present:

- a. Compute and edit the total in the bottom center margin below Part II. (See Figure 3.11.3-105.)
- b. Use only **positive** amounts when computing the gain on the sale of animals.

(4) If line 9 is blank, take one of the following actions:

- a. If line 8 has an entry, subtract the line 8 amount from line 7. If the result is a positive amount edit the amount.
- b. If line 8 is not present, edit the positive amount from line 7. (See Figure 3.11.3-105.)

**Note:** Never edit a zero or negative entry from line 7 to line 9. Never edit a positive entry from line 7 to line 9 when zero is present on line 9.

(5) “**X**” the Form 4797 when there is no significant amount on or edited to any of the T-Lines.

## EDITING ANIMAL GAINS AND LINE 9 ON FORM 4797

**DRAFT**

Form 4797 (2023) Page **2**

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>A Calves</b>	<b>03/03/23</b>	<b>12/29/23</b>
B		
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20	<b>2400.00</b>			
21 Cost or other basis plus expense of sale	21	<b>2000.00</b>			
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21.	23	<b>2000.00</b>			
24 Total gain. Subtract line 23 from line 20	24	<b>400.00</b>			
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				

**DRAFT**

Form **4797** OMB No. 1545-0184

Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

2023

Attach to your tax return.  
Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Attachment Sequence No. **27**

Name(s) shown on return **Curt Lime** Identifying number **000-00-4098**

1a Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions.

1b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets.

1c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets.

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss). Subtract (f) from the sum of (d) and (e)
<b>Cows lot 79</b>	<b>05/20/19</b>	<b>09/19/23</b>	<b>5000.00</b>	<b>700.00</b>	<b>5000.00</b>	<b>700.00</b>
<b>Cows lot 102</b>	<b>10/15/19</b>	<b>11/01/23</b>	<b>8000.00</b>	<b>800.00</b>	<b>9000.00</b>	<b>- 200.00</b>
<b>tractor</b>	<b>02/22/15</b>	<b>03/14/23</b>	<b>3000.00</b>	<b>15000.00</b>	<b>15000.00</b>	<b>3000.00</b>

3 Gain, if any, from Form 4684, line 12

4 Section 1231 gain from installment sale

5 Section 1231 gain or (loss) from

6 Gain, if any, from line 32, from o

7 Combine lines 2 through 6. Enter

Partnerships and S corporation line 10, or Form 1120-S, Schedule 1231

Individuals, partners, S corporations from line 7 on line 11 below an 1231 losses, or they were recaptured on Schedule D filed with your return

8 Nonrecaptured net section 1231

9 Subtract line 8 from line 7. If the result is more than zero, enter the result on the Schedule D filed with your return. See instructions.

**Part II Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

	03/14/23	09/23/23	4500.00	3000.00	1500.00
<b>cows</b>					

from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions.

18a

18b

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 130861 Form **4797** (2023)

**2600**

Figure 3.11.3-105

3.11.3.33.2  
(11-12-2021)

Prior Year Form 4797

(1) For TY1986 and prior, "X" Form 4797 when it is filed.

3.11.3.34

(01-01-2016)

**Form 4972 - Tax on  
Lump-Sum Distributions**

- (1) The instructions provided in this subsection of the manual are for editing Form 4972.
- (2) The following lines on Form 4972 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Line
<ul style="list-style-type: none"> <li>• Lines 1 through 5b</li> <li>• Line 6</li> <li>• Lines 11 and 12</li> <li>• Line 18</li> <li>• Line 30</li> </ul>	<ul style="list-style-type: none"> <li>• Line 12</li> </ul>

3.11.3.34.1

(12-11-2020)

**Form 4972 - General  
Editing Procedures**

- (1) Edit Sequence Code **"28"** in the upper-right margin of Form 4972 if not pre-printed.
- (2) **Only one** Form 4972 can be processed. Combine multiple Forms 4972 onto the first Form 4972 having "Yes" entries in Part I. **"X"** any Forms 4972 not used.
- (3) **"X"** Form 4972 when blank or the only entries present are in Part I.
- (4) Edit RPC **"G"** when both of the following conditions are present:
- There is a significant amount on lines 6 or 8 of Form 4972 **and**
  - Withholding is present on lines 25a-25d of Form 1040.
- (5) Mark the "No" box on line 5b when the taxpayer has not answered the question on line 5b.

3.11.3.34.2

(12-11-2020)

**Prior Year Form 4972**

- (1) For TY1993 and prior, **"X"** Form 4972.

3.11.3.35

(01-01-2023)

**Form 5329 - Additional  
Taxes on Qualified Plans  
(Including IRAs) and  
Other Tax-Favored  
Accounts**

- (1) The instructions provided in this subsection of the manual are for editing Form 5329. These instructions include:
- General editing and perfecting procedures
  - Coding the spousal indicator
  - Perfecting lines 17, 25, 33, 41, 49, 51 and 55 - Tax Due (to perfect Form 5329)
  - Editing the IRA Condition Code
- (2) The following lines on the Form 5329 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Spousal Indicator - edited to the left of the form title</li> <li>• Line 4</li> <li>• Line 8</li> <li>• Line 17</li> <li>• Line 25</li> <li>• Line 33</li> <li>• Line 41</li> <li>• Line 49</li> <li>• Line 51</li> <li>• Line 55</li> <li>• Bottom-right margin, IRA Condition Code</li> </ul>	<ul style="list-style-type: none"> <li>• Line 4</li> <li>• Line 8</li> <li>• Line 55</li> </ul>

- (3) If there are no significant entries on any T-lines, but amounts are present in any of Parts I through IX, do not "X" Form 5329. (See Figure 3.11.3-106.)

3.11.3.35.1  
(01-01-2023)  
**Form 5329 - General  
Editing Procedures**

- (1) Only two Forms 5329 can be processed per return. One Form 5329 for each of:
  - The primary taxpayer
  - The secondary taxpayer
- (2) Edit the Sequence Code in the upper-right margin of Form 5329 if not pre-printed.
- (3) Edit Sequence Code **"29"** if not preprinted when there is only one processable Form 5329 attached to the return.
- (4) When there are two processable Forms 5329 attached to the return, and one is for the primary taxpayer and one is for the secondary taxpayer:
  - a. Edit Sequence Code **"29"**, if not preprinted, for the primary taxpayer.
  - b. Edit Sequence Code **"30"** for the secondary taxpayer.
- (5) Combine multiple Forms 5329 when the taxpayer submits more than one Form 5329 **for any one taxpayer**. Delete those forms not used.
- (6) If line 8, Schedule 2, is blank and Form 5329 is present with only entity information present, **"X"** the Form 5329.
- (7) Perfect Form(s) 5329 when amounts are present in Parts I through IX.

3.11.3.35.1.1  
(11-12-2021)  
**IRA Condition Codes**

- (1) Use the chart below to determine the correct IRA Condition Code editing. Edit the code in the lower-right margin of page 2 of Form 5329. If page 2 is not present, edit code on page 1 in the lower-right margin of page 1, Form 5329.

If	Then
Reasonable cause for failure to pay the penalty is established (see the examples of reasonable cause criteria in Exhibit 3.11.3-9),	Edit IRA Condition Code “30”.
Amended Form 5329 with dummied Form 1040.	Edit IRA Condition Code “32”.
Reasonable cause for failure to file Form 5329 is established,	Dummy Form 5329 and edit IRA Condition Code “33”.
A waiver, “RC” is noted on line dotted portion of line 54, or a request for waiver, of tax on excess accumulation on a qualified retirement plan is present,	Edit IRA Condition Code “35”.
The Form 5329 is for a deceased taxpayer,	Edit IRA Condition Code “37”.

3.11.3.35.1.2  
(11-17-2017)

**Spousal Indicator (to perfect Form 5329)**

- (1) Edit the spousal indicator on joint returns only.
- (2) Code the indicator to the left of the form title.
- (3) The code indicates the taxpayer for whom the Form 5329 is filed. Code as follows:
  - a. Edit a “1” for the primary taxpayer.
  - b. Edit a “2” for the secondary taxpayer. (See Figure 3.11.3-106.)

**Exception:** On joint return, if unable to determine which taxpayer is filing Form 5329, edit spousal indicator “1”.

## EDITING FORM 5329

**924 DRAFT**  
**Form 1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

Your first name and middle initial **John H.** Last name **Mica** Your social security number **000 00 5325**

If joint return, spouse's first name and middle initial **Melody J.** Last name **Mica** Spouse's social security number **000 00 3376**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **912 Sulfur Ave.** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/county Foreign postal code ☒ You ☒ Spouse

**Filing Status** ☐ Single ☐ Head of household (HOH)  
☒ Married filing jointly (even if only one had income)  
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not a dependent.

**DRAFT**  
**Form 5329** Department of the Treasury Internal Revenue Service  
**Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts** OMB No. 1545-0074  
 Attach to Form 1040, 1040-SR, or 1040-NR. **2023**  
 Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information. Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions. **John H. and Melody J. Mica** Your social security number **000 00 3376**

Home address (number and street), or P.O. box if mail is not delivered to your home Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions. \_\_\_\_\_

If this is an amended \_\_\_\_\_

**Fill in Your Address Only if You Are Filing This Form by Yourself and Not With Your Spouse**

6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	
<b>Part III Additional Tax on Excess Contributions to Traditional IRAs.</b> Complete this part if you contributed more to your traditional IRAs for 2023 than is allowable or you had an amount on line 17 of your 2022 Form 5329.			
9	Enter your excess contributions from line 16 of your 2022 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2023 traditional IRA distributions included in income (see instructions)	11	<b>900</b>
12	2023 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	<b>900</b>
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2023 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	

Figure 3.11.3-106

3.11.3.35.1.3  
(01-01-2016)**Lines 17, 25, 33, 41, 49,  
51 and 55 - Tax Due (to  
perfect Form 5329)**

- (1) Use the chart below to perfect entries on Form 5329 when lines 17, 25, 33, 41, 49, 51 and 55 are **all** blank and there is an entry on Schedule 2 line 8 of:

If on Schedule 2 line 8, the taxpayer has indicated	Then
Tax on Excess Contributions to Traditional IRAs,	Edit the Schedule 2 line 8 amount to line 17 of Form 5329.
Tax on Excess Contributions to ROTH IRAs,	Edit the Schedule 2 line 8 amount to line 25 of Form 5329.
Tax on Excess Contributions to Education (Ed) IRAs (Coverdell ESA's),	Edit the Schedule 2 line 8 amount to line 33 of Form 5329.
Tax on Excess Contributions to Medical Savings Accounts (Archer MSA),	Edit the Schedule 2 line 8 amount to line 41 of Form 5329.
Tax on Excess Contributions to Health Savings Accounts (HSA),	Edit the Schedule 2 line 8 amount to line 49 of Form 5329.
Tax on Excess Contributions to an ABLE Account,	Edit the Schedule 2 line 8 amount to line 51 of Form 5329.
Tax on Excess Accumulation in Individual Retirement Plans,	Edit the Schedule 2 line 8 amount to line 55 of Form 5329.

3.11.3.35.2  
(11-12-2021)  
**Loose Form 5329**

- (1) Route loose Form 5329 to Receipt & Control.

3.11.3.35.3  
(12-11-2020)  
**Prior Year Form 5329**

- (1) For TY1974 and prior, "X" Form 5329.

3.11.3.36  
(01-01-2016)  
**Form 6198 - At-Risk Limitations**

- (1) The instructions provided in this subsection of the manual are for editing Form 6198.
- (2) The following lines on the Form 6198 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Line
<ul style="list-style-type: none"> <li>Line 5</li> <li>Lines 20 and 21</li> </ul>	<ul style="list-style-type: none"> <li>Line 5</li> </ul>

3.11.3.36.1  
(01-01-2019)  
**Form 6198 - General Editing Procedures**

- (1) Edit Sequence Code "31" in the upper-right margin of Form 6198 if not pre-printed.
- (2) "X" Form 6198 when the entry on line 5 is positive or zero.
- (3) Only one Form 6198 can be processed. When more than one Form 6198 is present:

- a. Combine all related T-Lines from forms that result in a loss on line 5.
- b. Delete those forms not used.

**Exception:** Do not combine Forms 6198 identified as “AMT,” “ALT MIN TAX”, or “AMT CR”.

- (4) Edit on line 20 the larger of line 10b or 19b when line 20 is blank. Do not edit a negative amount.
- (5) Edit the negative amount from line 5 to line 21 when line 21 is blank

3.11.3.36.2  
(01-01-2019)  
**Prior Year Form 6198**

- (1) For TY1985 and prior, “X” Form 6198 when it is filed.

3.11.3.37  
(01-01-2019)  
**Form 6251 - Alternative Minimum Tax**

- (1) The instructions provided in this subsection of the manual are for editing Form 6251.

3.11.3.37.1  
(02-17-2023)  
**Form 6251- General Editing Procedures**

- (1) The following lines on the Form 6251 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines 2c through 3</li> <li>• Line 8</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines for this form.</li> </ul>

- (2) Edit Sequence Code “32” in the upper-right margin of Form 6251 if not pre-printed.
- (3) Edit FPC “5” when Form 6251 is attached.
- (4) Do **not** “X” Form 6251 when there are no significant entries on T-Lines.
- (5) Only one Form 6251 can be processed. When multiple forms are present take the following actions:
  - a. Combine all related T-Line amounts.
  - b. “X” those forms not being used.
- (6) Process Form 6251 using normal procedures when “For Information Only” or “does not apply”, etc. is written on the form.

3.11.3.37.2  
(11-12-2021)  
**Prior Year Form 6251**

- (1) For TY17 and prior, when an amount is present on original line 16 (or equivalent), add the amount to line 3 and delete line 16.
- (2) For TY92 and prior, “X” the Form 6251 when it is filed.

3.11.3.38  
(11-12-2021)  
**Form 8615 - Tax for Certain Children Who Have Unearned Income**

- (1) The instructions provided in this subsection of the manual are for editing Form 8615. These instructions include:
  - General editing and perfecting procedures
  - Perfecting the parent’s name line and TIN

- (2) Edit Sequence Code “33” in the upper-right margin of Form 8615 if not pre-printed.
- (3) Only one Form 8615 can be processed. When multiple Forms 8615 are present:
  - a. Process Form 8615 for the taxpayer identified on Form 1040.
  - b. Delete those forms not used.

3.11.3.38.1  
(12-11-2020)  
**Form 8615**

- (1) The following lines on the Form 8615 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines A and B</li> <li>• Lines 1 and 2</li> <li>• Line 18</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines for this form.</li> </ul>

- (2) Form 8615 can **only** be processed with a dependent child’s return. “X” Form 8615 when attached to a parent’s return. Also “X” line 24 Form 1040.
- (3) “X” Form 8615 when the amount on line 1 is \$2,500 or less.
- (4) “X” Form 8615 when line 3 is computed to be negative or zero.

3.11.3.38.1.1  
(01-02-2020)  
**Parent’s Name Line and TIN**

- (1) Edit the parent’s Name Control to line A, if not already present.
- (2) Edit the parent’s name control from the signature line when **both** of the following are present:
  - The parent’s name line is blank on Form 8615, and
  - The parent’s name is present and legible on Form 1040.
- (3) **Correspond** when **both** of the following conditions are present:
  - a. The parent’s name control cannot be determined, and
  - b. The parent’s TIN is other than nine numbers, illegible, or missing.

When corresponding with Form 6001 use box **P**, with Form 3531 use box **18**.
- (4) Perfect the parent’s TIN as follows when the parent’s name control is present:
  - a. Circle the parent’s TIN when it is illegible or other than nine digits.
  - b. Circle all but the first TIN when multiple TINs are present.
  - c. Take no action when the TIN is missing.

3.11.3.38.1.2  
(11-29-2019)  
**Line 1 - Unearned Income**

- (1) Do not perfect line 1 if it is blank.
- (2) “X” Form 8615 when the amount on line 1 is \$2,500 or less.

3.11.3.38.2  
(01-01-2024)  
**Prior Year Form 8615**

- (1) For TY22, “X” Form 8615 when the amount on line 1 is \$2,300 or less.
- (2) For TY21 - 19, “X” Form 8615 when the amount on line 1 is \$2,200 or less.
- (3) For TY18 - 15, “X” Form 8615 when the amount on line 1 is \$2,100 or less.

- (4) For TY14 - 13, “X” Form 8615 when the amount on line 1 is \$2,000 or less.
- (5) For TY12 - 09, “X” Form 8615 when the amount on line 1 is \$1,900 or less.
- (6) For TY08, “X” Form 8615 when the amount on line 1 is \$1,800 or less.
- (7) For TY07 - 06, “X” Form 8615 when the amount on line 1 is \$1,700 or less.
- (8) For TY05 - 04, “X” Form 8615 when the amount on line 1 is \$1,600 or less.
- (9) For TY03 - 01, “X” Form 8615 when the amount on line 1 is \$1,500 or less.
- (10) For TY00 - 98, “X” Form 8615 when the amount on line 1 is \$1,400 or less.
- (11) For TY97 - 95, “X” Form 8615 when the amount on line 1 is \$1,300 or less.
- (12) For TY94 - 92, “X” Form 8615 when the amount on line 1 is \$1,200 or less.
- (13) For TY91, “X” Form 8615 when the amount on line 1 is \$1,100 or less.
- (14) “X” the form when it is for tax year 1986 and prior.

3.11.3.39  
(01-01-2016)

**Form 4835 - Farm Rental  
Income and Expenses**

- (1) The instructions provided in this subsection of the manual are for editing Form 4835.
- (2) Edit Sequence Code “37” in the upper-right margin of Form 4835 if not pre-printed.
- (3) The following lines on the Form 4835 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 1</li> <li>• Line 2a</li> <li>• Line 3a</li> <li>• Lines 4a and 4b</li> <li>• Line 5a</li> <li>• Line 6</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines for this form.</li> </ul>

3.11.3.39.1  
(01-01-2019)

**Form 4835 - General  
Editing Procedures**

- (1) Only one Form 4835 can be processed. When multiple Forms 4835 are present:
  - a. Combine all related T-Line amounts.
  - b. “X” those forms not being transcribed.
- (2) Take one of the following actions when line 40 of Schedule E is blank:
  - a. Edit the amount from Form 4835, line 32 (if a gain), to line 40, Schedule E.
  - b. Edit the amount from Form 4835, line 34c (if a loss), to line 40, Schedule E unless the taxpayer notates “PAL”. (See Figure 3.11.3-107.)
  - c. If line 34c on Form 4835 is blank, edit the loss from line 32, Form 4835, to line 40, Schedule E, unless the taxpayer notates “PAL.”

**Note:** Combine Form 4835 totals when perfecting Schedule E.

- (3) Edit a positive amount from line 7 of Form 4835 to line 42 of Schedule E when line 42 of Schedule E is blank. (See Figure 3.11.3-107.)

**Note:** Combine Form 4835 totals when perfecting Schedule E.

### EDITING SCHEDULE E: RELATED FORM 4835 ENTRIES PRESENT

**DRAFT**  
**Form 4835**  
Department of the Treasury  
Internal Revenue Service

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income Not Subject to Self-Employment Tax)  
Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form4835](http://www.irs.gov/Form4835) for the latest information.

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. 37

Name(s) shown on tax return: *Julie and Maurice Emerald*

Your social security number: *000-00-8324*  
Employer ID number (EIN), if any:

**A** Did you actively participate in the operation of this farm during 2023? See instructions. ☐ Yes ☐ No

**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	<i>7881</i>
2a	Cooperative distributions (Form(s) 1099-PATR)	2b	Taxable amount
3a	Agricultural program payments (see instructions)	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	
		4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2023	5a	
		5b	Taxable amount
c	If election to defer to 2024 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2022	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	<i>1169</i>
7	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	7	<i>9050</i>

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

**DRAFT**  
Schedule E (Form 1040) 2023  
Attachment Sequence No. 13  
Page 2  
Name(s) shown on return. Do not enter name and social security number if shown on other side.  
*Julie and Maurice Emerald*  
Your social security number: *000-00-8324*

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations**  
Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check ☐ Yes ☐ No

Part II	Part III	Part IV	Part V
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	
<b>Part V Summary</b>			
40	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	40	<i>(500)</i>
41	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	
42	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	<i>9050</i>
43	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Schedule E (Form 1040) 2023

**34c** You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions.

**34c** *(500)*

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13117W Form 4835 (2023)

Figure 3.11.3-107

3.11.3.39.2  
(01-01-2019)  
**Prior Year Form 4835**

- (1) “X” Form 4835 when it is attached.

**Reminder:** Edit amounts from Form 4835 to Schedule E, as required.

3.11.3.40  
(01-01-2023)  
**Form 8839 - Qualified Adoption Expenses**

- (1) The instructions provided in this subsection of the manual are for editing Form 8839.
- (2) Edit Sequence Code “38” in the upper-right margin of Form 8839 if not pre-printed.
- (3) The following lines on the Form 8839 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Line 1, columns (a) through (g)</li> <li>Line 3 - edited for Child 1, Child 2 and Child 3</li> <li>Line 5 – edited for Child 1, Child 2, and Child 3</li> <li>Line 11 - edited for Child 1, Child 2, and Child 3</li> <li>Line 13</li> <li>Line 21</li> <li>Line 27 - edited for Child 1, Child 2, and Child 3</li> <li>Line 28</li> <li>Line 29</li> <li>Documentation Indicator edited below line 1, column g</li> </ul>	<ul style="list-style-type: none"> <li>Line 21</li> <li>Line 29</li> </ul>

3.11.3.40.1  
(01-01-2019)  
**Form 8839 - General Editing Procedures**

- (1) The taxpayer is instructed to file as many Forms 8839 as needed to report the number of children that they adopted or unsuccessfully tried to adopt. However, only one Form 8839 can be processed. Select the Form 8839 for processing in the following priority:
- Process the first Form 8839 with an entry on line 16, or
  - Process the first Form 8839 when there are no Forms 8839 with an entry on line 16.

**Note:** “X” those forms not to be transcribed.

- (2) Perfect the child’s name control if the last name is not present on Form 8839. Take no action if unable to perfect from Form 1040 or attachments. (See Figure 3.11.3-108.)
- (3) Edit the child’s TIN from the return or attachments when missing, incomplete or illegible. Circle the child’s TIN when it cannot be perfected. Circle all but the first TIN when more than one is present for any one child. (See Figure 3.11.3-108.)

## EDITING PART I, FORM 8839

**DRAFT**  
Form **8839**  
Department of the Treasury  
Internal Revenue Service

**Qualified Adoption Expenses**  
Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.

OMB No. 1545-0074  
**2023**  
Attachment  
Sequence No. **38**

Name(s) shown on return: Kyle and Joan Caiman  
Your social security number: 000-00-8897

**Part I Information About Your Eligible Child or Children**— You must complete this part.  
See instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was —			(f) Child's identifying number	(g) Check if adoption became final in 2023 or earlier
	First	Last		(c) born before 2006 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1	Gina	Caiman	2017	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	000-00-5512	<input checked="" type="checkbox"/>
Child 2	Mary	GECK	2015	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	000-00-3241	<input checked="" type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

**Caution:** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If the child was a dual-status alien, see instructions for line 1, column (e).

**DRAFT**

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
Gina	Caiman	000 00 5512	daughter	Child tax credit <input checked="" type="checkbox"/> Credit for other dependents <input type="checkbox"/>
Mary	Gecko	000 00 3241	daughter	Child tax credit <input checked="" type="checkbox"/> Credit for other dependents <input type="checkbox"/>

Figure 3.11.3-108

3.11.3.40.1.1  
(11-29-2019)**Line 21 – Total of Employer Provided Adoption Benefits**

- (1) Search Form W-2 for
- employer-provided adoption benefits**
- when line 21 is blank. Perfect line 21 in the following priority:

- Compute and edit line 21 from line 20 when line 20 has entries. (See Figure 3.11.3-109.)
- Edit to line 21 the combined total of adoption benefits from Form(s) W-2.

**Note:** Adoption benefits should be shown on Form W-2 in box 12 with an income indicator of "T".3.11.3.40.1.2  
(11-29-2019)**Line 29 – Taxable Benefits**

- (1) Compute and edit the line 29 amount when
- both**
- of the following conditions are present. (See Figure 3.11.3-109.)

- Line 29 is blank, and
- There are significant entries present on or edited to either or both lines 21 and 28.

## EDITING PART III, FORM 8839

**DRAFT**

Form 8839 (2023) Page **2**

**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3	
<b>17</b> Maximum exclusion per child. Enter \$15,950. See instructions . . . . .	<b>17</b> 15,950	15,950		
<b>18</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input checked="" type="checkbox"/> <b>No.</b> Enter -0- . . . . . <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter . . . . .	<b>18</b> 0	0		
<b>19</b> Subtract line 18 from line 17 . . . . .	<b>19</b> 15,950	15,950		
<b>20</b> Employer-provided adoption benefits you received in 2023. This amount should be shown in box 12 of your 2023 Form(s) W-2 with code <b>T</b> . . . . .	<b>20</b> 2,000	2,000		
<b>21</b> Add the amounts on line 20 . . . . .				<b>21</b> 4000
<b>22</b> Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2023, enter the amount from line 19 . . . . .	<b>22</b> 2,000	2,000		
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>23</b> 257,820			
<b>24</b> Is line 23 more than \$239,230? <input type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$239,230 from line 23 . . . . .	<b>24</b> 18,590			
<b>25</b> Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .			<b>25</b> × .046	
<b>26</b> Multiply each amount on line 22 by line 25 . . . . .	<b>26</b> 92	92		
<b>27</b> <b>Excluded benefits.</b> Subtract line 26 from line 22 . . . . .	<b>27</b> 1,908	1,908		
<b>28</b> Add the amounts on line 27 . . . . .				<b>28</b> 3816
<b>29</b> <b>Taxable benefits.</b> Is line 28 more than line 21? <input checked="" type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. <input type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR. . . . .				<b>29</b> 184

**TIP** You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2022, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2022.
- The total adoption expenses you paid in 2023 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2023 or earlier.
- You adopted a child with special needs and the adoption became final in 2023.

Form **8839** (2023)

Figure 3.11.3-109

3.11.3.40.2  
(12-11-2020)

Prior Year Form 8839

- (1) For **TY11** and **TY10**, Form 8839 was a refundable credit. Follow the instructions in (2) and (3) below.
- (2) Taxpayers must provide supporting documentation to claim the Qualified Adoption Expenses Credit. Several types of documentation can be submitted to support a claim for this credit, for Code and Edit purposes, tax examiners will only compare the names of the taxpayer(s) and the adopted child(ren) on the Form 8839 against the names of the adoptive parent(s) and the adoptive child(ren) on the documentation provided by the taxpayer when the adoption is in-process. Handwritten statements are not acceptable documentation.

- a. For domestic or foreign final adoptions -- including special needs adoptions -- tax examiners will see the following types of documentation:
  - Adoption Order or Decree
  - Hague Adoption Certificate or a IH 3 Visa (immigrating child) (for an adoption governed by the Hague Convention and another country)
  - IR 2 or IR 3 Visa
  - State determination of special needs child
- b. For in-process adoptions, tax examiners will see the following types of documentation:
  - Home study completed by an authorized placement agency
  - Placement agreement with an authorized placement agency.
  - Document signed by a hospital official authorizing the release of a newborn child from the hospital to the taxpayer for legal adoption.
  - Court documents ordering or approving the placement of a child with the taxpayer for legal adoption.
  - Original affidavit or notarized statement signed under penalties of perjury from an adoption attorney, government official, or other authorized person, stating the signor placed or is placing a child with the taxpayer for legal adoption or is facilitating the adoption process for the taxpayer in an official capacity, with a description of the actions taken to facilitate the process.

(3) Follow the instructions below when editing line 1, columns (a) through (g).

**Note:** Attached documentation must have the word “adoption”.

If	And	Then
There is one or more child(ren) listed in column (a) and any box in Part I of the form is checked,	No adoption documentation is present,	Edit Documentation Indicator “0” (zero).
There is one or more child(ren) listed in column (a) and the adoption is in-process (checkbox under column (g) is not marked),	Adoption documentation is present that includes the name of each child listed in column (a) AND the documentation also includes the name of at least one of the taxpayers as the adoptive parent,	Edit Documentation Indicator “1”. <b>Exception:</b> If any documentation is missing for any child, edit Adoption Indicator Code “0” (zero).
There is one or more child(ren) listed in column (a) and the adoption is in-process (checkbox under column (g) is not marked),	Adoption documentation for any child is missing,	Edit Documentation Indicator “0” (zero).
There is one or more child(ren) listed in column (a) and the adoption is in-process (checkbox under column (g) is not marked),	The name(s) of any adopted child(ren) or of the taxpayers does not match the name on the adoption documentation,	Edit Documentation Indicator “0” (zero).

**Note:** For FS 2 returns, it is not required that both taxpayers’ names appear on the Form 8839 and the associated documentation.

(4) For **TY96 and prior**, “X” Form 8839.

3.11.3.41  
(01-01-2016)  
**Form 8853 - Archer  
MSAs and Long Term  
Care (LTC) Insurance  
Companies**

- (1) Use the instructions provided in this subsection of the manual for editing Form 8853.
- (2) The following lines in Section A of the Form 8853 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• TIN</li> <li>• Lines 1 - 4</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines for this form</li> </ul>

3.11.3.41.1  
(01-01-2019)  
**Form 8853 - General  
Editing Procedures**

- (1) Edit Sequence Code “39” in the upper-right margin of Form 8853, page 1, if not preprinted.
- (2) Only one Form 8853 can be processed. Refer to the instructions in IRM 3.11.3.41.1.2 for directions on combining multiple Sections A.
- (3) When only the TIN and the name, or if only page 2 is attached, delete the form.

3.11.3.41.1.1  
(11-29-2019)  
**Archer MSA Instructions  
(Section A)**

- (1) Edit the TIN from the caption of Form 1040 when the SSN is missing, illegible, or other than nine digits.
- (2) Perfect the TIN on a joint return as follows:
  - a. Edit the TIN of the MSA account holder.
  - b. Edit the primary taxpayer’s TIN when the MSA account holder cannot be determined, when both the primary and secondary taxpayer are MSA account holders, or when the secondary taxpayer’s TIN is not available.
  - c. Circle the TIN which does not match the taxpayer name in the caption of Section A when there are two TINs but only one name.
- (3) “X” all negative T-Line amounts.

3.11.3.41.1.2  
(11-29-2019)  
**Combining Multiple  
Sections A**

- (1) Only one Section A of Form 8853 can be processed.
- (2) Follow the instructions below for combining multiple Forms 8853 when more than one is present (see Figure 3.11.3-110).

If more than one Form 8853 is attached and	Then
The taxpayer <b>has</b> followed instructions to provide one summary Form 8853 with combined totals,	<ul style="list-style-type: none"> <li>Process the Form 8853 with the combined totals.</li> <li>Delete those forms not used.</li> </ul>
The taxpayer <b>has not</b> followed instructions to provide a summary Form 8853 with combined totals,	<ul style="list-style-type: none"> <li>Combine related T-Line amounts onto one Form 8853.</li> <li>Delete those forms not used.</li> </ul>

## FORM 8853: EDITING MULTIPLE SECTIONS A

**DRAFT**  
Form **8853**  
Department of the Treasury  
Internal Revenue Service

**Statement**  
**Archer MSAs and Long-Term Care Insurance Contracts**  
Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. **39**

Name(s) shown on return Melinda Moore Social security number of MSA account holder. If both spouses have MSAs, see instructions 000 00 0077

**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2023 . . . . .	1	
2	Archer MSA contributions you made for 2023, including those made in 2024 by the unextended due date of your return that were for 2023. Don't include rollovers. See instructions . . . . .	2	583.00
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	3	300.00
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	4	

**DRAFT**  
Form **8853**  
Department of the Treasury  
Internal Revenue Service

**Statement**  
**Archer MSAs and Long-Term Care Insurance Contracts**  
Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. **39**

Name(s) shown on return Carl Moore Social security number of MSA account holder. If both spouses have MSAs, see instructions 000 00 1995

**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

2	400.00
3	300.00
4	
5	

**DRAFT**  
Form **8853**  
Department of the Treasury  
Internal Revenue Service

**Archer MSAs and Long-Term Care Insurance Contracts**  
Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074  
**2023**  
Attachment Sequence No. **39**

Name(s) shown on return Carl and Melinda Moore Social security number of MSA account holder. If both spouses have MSAs, see instructions 000 00 1995

**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2023 . . . . .	1	
2	Archer MSA contributions you made for 2023, including those made in 2024 by the unextended due date of your return that were for 2023. Don't include rollovers. See instructions . . . . .	2	983.00
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions . . . . .	3	600.00
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	4	
5	Archer MSA deduction. Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23 . . . . .	5	

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

**Archer MSA Distribution**

Figure 3.11.3-110

3.11.3.41.2  
(01-01-2019)  
**Prior Year Form 8853**

- (1) For **TY96 and prior**, “**X**” Form 8853.

3.11.3.42  
(01-01-2016)  
**Form 8814 - Parent’s Election to Report Child’s Interest and Dividends**

- (1) The instructions provided in this subsection of the manual are for editing Form 8814. These instructions include:
- General editing and perfecting procedures
  - Perfecting the child’s name control and TIN
- (2) Up to three Forms 8814 can be processed.
- a. Edit Sequence Code “**40**” in the upper-right margin of the first Form 8814 if not preprinted.
  - b. Edit Sequence Code “**41**” on the second Form 8814.
  - c. Edit Sequence Code “**42**” on the third Form 8814.
- (3) The following lines on Form 8814 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Child’s Name Control</li> <li>• Child’s TIN</li> <li>• Lines 1a and 1b</li> <li>• Line 2a</li> <li>• Line 3</li> <li>• Line 15</li> </ul>	<ul style="list-style-type: none"> <li>• Line 15</li> </ul>

3.11.3.42.1  
(01-01-2019)  
**Form 8814 - General Editing Procedures**

- (1) Process the first three processable Form 8814 and “**X**” the remaining forms when the taxpayer submits more than three.
- (2) “**X**” Form 8814 when the amount on line 4 is \$1,250 or less.
- (3) When the amount on line 4 is \$12,500 or more take the following actions:
- a. “**X**” Form 8814.
  - b. “**X**” or adjust Schedule 1, line 9 to exclude the amount from Form 8814.
  - c. Continue processing the return.

3.11.3.42.1.1  
(11-29-2019)  
**Line A - Child’s Name Control**

- (1) Edit the name control when the child’s last name is not present.
- (2) Edit the name control of the parent when the child’s last name cannot be determined.

3.11.3.42.1.2  
(11-29-2019)  
**Line B - Child’s Taxpayer Identification Number**

- (1) Perfect the child’s TIN when it is missing, illegible, or other than nine digits.
- (2) Use the return and attachments to perfect the TIN. Edit the TIN when a child’s name is present on Form 8814 and the same child has a TIN listed on any of the following:
- Dependent section of Form 1040
  - Line 2 of Schedule EIC
  - Line 2 of Form 2441

- (3) **Correspond** for the missing TIN only when corresponding for other missing information. When corresponding with Form 6001 use box **P**, with Form 3531 use box **18**.

**Exception:** Do not correspond when the taxpayer indicates the child's TIN is "Applied for", "Unknown", etc.

- (4) Circle all but the first TIN when more than one TIN is present.

3.11.3.42.1.3  
(11-29-2019)

#### Line 15 - Tax

- (1) Compute and edit line 15 when it is blank and there are entries leading to an amount. Use the following chart to compute line 15:

If the line 14 entry is	Then
\$1,250 or more,	Edit " <b>125</b> " on line 15.
Less than \$1,250,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Blank, dash or zero,	Do not edit an amount on line 15.

3.11.3.42.2  
(01-01-2024)

#### Prior Year Form 8814

- (1) For **TY22**, use the chart below to determine the correct editing of Form 8814:

If the amount on	Then
Line 4 is \$1,150 or less	" <b>X</b> " Form 8814
Line 4 is \$11,500 or more,	a. " <b>X</b> " Form 8814. b. " <b>X</b> " or adjust Schedule 1, line 9, to exclude the amount from Form 8814. c. Continue processing the return.
Line 14 is \$1,150 or more and line 15 is blank,	Edit " <b>115</b> " on line 15.
Line 14 is less than \$1,150 and line 15 is blank,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Line 14 is blank, dash, or zero,	Do not edit an amount on line 15.

- (2) For **TY21-19**, use the chart below to determine the correct editing of Form 8814:

If the amount on	Then
Line 4 is \$1,100 or less	" <b>X</b> " Form 8814

If the amount on	Then
Line 4 is \$11,000 or more,	a. <b>"X"</b> Form 8814. b. <b>"X"</b> or adjust Schedule 1, line 9, to exclude the amount from Form 8814. c. Continue processing the return.
Line 14 is \$1,100 or more and line 15 is blank,	Edit <b>"110"</b> on line 15.
Line 14 is less than \$1,100 and line 15 is blank,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Line 14 is blank, dash, or zero,	Do not edit an amount on line 15.

- (3) For **TY18 - 15**, use the chart below to determine the correct editing of Form 8814:

If the amount on	Then
Line 4 is \$1,050 or less,	<b>"X"</b> Form 8814
Line 4 is \$10,500 or more,	a. <b>"X"</b> Form 8814. b. <b>"X"</b> or adjust Schedule 1, line 9, to exclude the amount from Form 8814. c. Continue processing the return.
Line 14 is \$1,050 or more and line 15 is blank,	Edit <b>"105"</b> on line 15.
Line 14 is less than \$1,050 and line 15 is blank,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Line 14 is blank, dash, or zero,	Do not edit an amount on line 15.

- (4) For **TY14 or TY13**, use the chart below to determine the correct editing of Form 8814:

If the amount on	Then
Line 4 is \$1,000 or less	<b>"X"</b> Form 8814
Line 4 is \$10,000 or more,	a. <b>"X"</b> Form 8814. b. <b>"X"</b> or adjust Schedule 1, line 9, to exclude the amount from Form 8814. c. Continue processing the return.

If the amount on	Then
Line 14 is \$1,000 or more and line 15 is blank,	Edit <b>"100"</b> on line 15.
Line 14 is less than \$1,000 and line 15 is blank,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Line 14 is blank, dash, or zero	Do not edit an amount on line 15.

- (5) For **TY12 - TY09**, use the chart below to determine the correct editing of Form 8814:

If the amount on	Then
Line 4 is \$950 or less	<b>"X"</b> Form 8814
Line 4 is \$9,500 or more,	a. <b>"X"</b> Form 8814. b. <b>"X"</b> or adjust Schedule 1, line 9, to exclude the amount from Form 8814. c. Continue processing the return.
Line 14 is \$950 or more and line 15 is blank,	Edit <b>"95"</b> on line 15.
Line 14 is less than \$950 and line 15 is blank,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Line 14 is blank, dash, or zero	Do not edit an amount on line 15.

- (6) For **TY08**, use the chart below to determine the correct editing of Form 8814:

If the amount on	Then
Line 4 is \$900 or less	<b>"X"</b> Form 8814
Line 4 is \$9,000 or more,	a. <b>"X"</b> Form 8814. b. Continue processing the return.
Line 14 is \$900 or more and line 15 is blank,	Edit <b>"90"</b> on line 15.
Line 14 is less than \$900 and line 15 is blank,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Line 14 is blank, dash, or zero	Do not edit an amount on line 15.

- (7) For **TY07 - TY06**, use the chart below to determine the correct editing of Form 8814:

If the amount on	Then
Line 4 is \$850 or less,	"X" Form 8814.
Line 4 is \$8,500 or more,	a. "X" Form 8814. b. Continue processing the return.
Line 14 is \$850 or more and line 15 is blank,	Edit "85" on line 15.
Line 14 is less than \$850 and line 15 is blank,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Line 14 is blank, dash, or zero,	Do not edit an amount on line 15.

- (8) For **TY05**, use the chart below to determine the correct editing of Form 8814:

If the amount on	Then
Line 4 is \$800 or less,	"X" Form 8814.
Line 4 is \$8,000 or more,	a. "X" Form 8814. b. Continue processing the return.
Line 14 is \$800 or more and line 15 is blank,	Edit "80" on line 15.
Line 14 is less than \$800 and line 15 is blank,	Multiply the amount on line 14 by 10% (.10) and edit the result on line 15.
Line 14 is blank, dash, or zero,	Do not edit an amount on line 15.

- (9) For **TY04 - ABP Adjustment**, "X" Form 8814 based on the tax year and dollar amount in the chart below:

Tax Year	Line 4 is
TY04	\$800 or less
TY03 - TY01,	\$750 or less
TY00 - TY98	\$700 or less
TY97 - TY96	\$650 or less
TY95 - TY89	\$500 or less

- (10) For **TY88 and prior**, "X" Form 8814.

3.11.3.43  
(11-12-2021)  
**Schedule EIC - Earned  
Income Credit**

- (1) The instructions provided in this subsection of the manual are for editing Schedule EIC. These instructions include:
  - General editing and perfecting procedures
  - Perfecting the qualifying child's name control, year of birth, and TIN
  - Editing the student under age 24 and disabled indicators
- (2) Edit Sequence Code **"43"** in the upper-right margin of Schedule EIC if not pre-printed.
- (3) Edit Audit Code **"U"** for returns with Form 8862 attached with Part II, Earned Income Credit portion of the form completed. For **TY16** and prior, edit Audit Code **"U"** with Form 8862 attached.
- (4) The following lines on the Schedule EIC are T-Lines and T-Compute Lines:

**Note:** Do not "X" Schedule EIC when T-line entries are present except as noted in IRM 3.11.3.43.1(2) and IRM 3.11.3.43.10.

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Checkbox - Qualifying Filing Separate Indicator</li> <li>• Line 1 - Child's name control</li> <li>• Line 2 - Child's TIN</li> <li>• Line 3 - Year of Birth</li> <li>• Line 4a - Under age 24 check box</li> <li>• Line 4b - Disabled check box</li> <li>• Relationship Code</li> <li>• Line 6</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines for this schedule.</li> </ul>

3.11.3.43.1  
(03-14-2023)  
**Schedule EIC - General  
Editing Procedures**

- (1) Only one Schedule EIC can be processed. Combine multiple Schedules EIC when more than 1 is present. Edit the first three qualifying children to one Schedule EIC. **"X"** those Schedules not used.
- (2) Do not **"X"** Schedule EIC if FS 3/6 or no qualifying children are present unless line 11 of Form 1040 is \$56,838 (\$63,398 for FS 2) or more.
- (3) **Correspond** for required missing Schedule EIC information when either of the following conditions are present:
  - The number of months the child lived in the home is missing and cannot be determined. (See Figure 3.11.3-111.)
 

**Exception:** Do not correspond when the child was born during the tax period and died during the same or next consecutive tax period.
  - Correspondence is required for other missing return items.

## CORRESPONDING FOR NUMBER OF MONTHS ON SCHEDULE EIC

**DRAFT**  
SCHEDULE EIC  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Earned Income Credit**  
Qualifying Child Information

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. 43

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.  
Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.

*It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name <b>Nicole Azure</b>	First name Last name <b>Dylan Azure</b>	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2023 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2023 and did not have an SSN, enter "Died" on this line and attach a copy of the child's death certificate or other records.	<b>000-00-5330</b>	<b>000-00-4010</b>	
	Year <b>2 0 1 3</b> <i>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <b>2 0 1 6</b> <i>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <i>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4a</b> Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2023?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	<b>daughter 1</b>	<b>son 1</b>	
<b>6 Number of months child lived with you in the United States during 2023</b> • If the child lived with you for more than half of 2023 but less than 7 months, enter "7." • If the child was born or died in 2023 and your home was the child's home for more than half of 2023 but less than 7 months, enter "7." • If the child was born or died in 2023 and your home was the child's home for more than 7 months, enter "more than 12." • If the child was born or died in 2023 and your home was the child's home for more than 12 months, enter "more than 12." • If the child was born or died in 2023 and your home was the child's home for more than 12 months, enter "more than 12."	months <b>more than 12</b>	<b>12</b> months <i>Do not enter more than 12.</i>	months <i>Do not enter more than 12.</i>

**No other dependent information on return or attachments.**

**Correspond when Line 11, Form 1040 is less than \$56,838 (\$63,398 for FS 2).**

**Figure 3.11.3-111**

3.11.3.43.2  
(01-01-2017)

**Line 1 - Qualifying Child**

(1) A qualifying child is any one of the following:

- A child of the taxpayer - including a son, daughter, adopted child, stepchild, or grandchild - who lived in the home for more than 6 months. See IRM 3.11.3.13.1(1).
- A foster child, foster son, or foster daughter who lived in the home for more than 6 months.
- Any brother, sister, stepbrother, stepsister, niece or nephew whom the taxpayer cared for as their own and lived in the home for more than 6 months.
- A child that was born or died during the tax year.
- Taxpayer indicated "KC" (Kidnapped Child) in line 6 area.

**Exception:** When the relationship is missing or shown as “child” and the number of months is more than 6, assume the child qualifies.

- (2) Do not consider a child to be an EIC qualifying child when there is an indication the child did not live in the U.S. for more than half of the year, unless the child lived on a U.S. military base.
- (3) Edit an “X” to the left of each non-qualifying child’s name. (See Figure 3.11.3-112.)

3.11.3.43.3  
(12-11-2020)  
**Child’s Name Control**

- (1) If the name control is not present for a qualifying child, edit it in the following priority:
  - a. From the Dependents area on Form 1040 or attachments. (See Figure 3.11.3-112.)
  - b. From the primary taxpayer’s name control.

## EDITING NAME CONTROLS AND QUALIFYING CHILDREN ON SCHEDULE EIC

**DRAFT**

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
Tom	Aspen	000 00 4580	son	<input type="checkbox"/>	<input type="checkbox"/>
Sally	Aspen	000 00 3197	daughter	<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check ☐

**DRAFT**  
**SCHEDULE EIC**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Earned Income Credit**  
Qualifying Child Information

OMB No. 1545-0074

**2023**

Attachment Sequence No. **43**

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.  
Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.

Name(s) shown on return: \_\_\_\_\_

If you are filing a joint return, enter the name of the spouse: \_\_\_\_\_

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name <b>Tom</b>	First name Last name <b>Sally ASPE</b>	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2023 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2023 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	000-00-4580	000-00-3197	
<b>3 Child's year of birth</b> If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year <b>2 0 1 3</b>	Year <b>2 0 1 5</b>	Year _____
<b>4a</b> Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse, if filing jointly)? <input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.
<b>b</b> Was the child permanently and totally disabled during any part of 2023? <input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	son	daughter <b>1</b>	
<b>6 Number of months child lived with you in the United States during 2023</b> • If the child lived with you for more than half of 2023 but less than 7 months, enter "7." • If the child was born or died in 2023 and your home was the child's home for more than half the time he or she was alive	<b>3</b> months Do not enter more than 12	<b>12</b> months Do not enter more than 12	_____ months Do not enter more than 12

**A non-qualifying child requires no further coding.**

**Figure 3.11.3-112**

3.11.3.43.4  
(12-11-2020)

**Line 2 - Child's SSN**

(1) Perfect the child's TIN when **both** of the following conditions are present:

- The child is a "qualifying child,"
- The TIN is missing or incomplete.

(2) Edit the child's missing TIN from attachments in the following priority:

- Dependents area of Form 1040. (See Figure 3.11.3-113.)
- Line 2 of Form 2441.
- Other attachments.

- (3) **Correspond** when the child's TIN is missing and the child was born and died during the same or consecutive tax period if none of the following documents are present:

- Birth Certificate
- Death Certificate
- Hospital medical records

**Note:** The document must clearly establish the child was born alive during the tax year.

When corresponding with Form 6001 use box **E**, with Form 3531 use box **5**.

- (4) **"X"** the child's name when the TIN cannot be perfected. (See Figure 3.11.3-113.)

## DELETING A CHILD'S NAME ON SCHEDULE EIC: TIN CANNOT BE PERFECTED

**DRAFT**

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents
Cheryl	Bilberry	000 00 9018	daughter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**DRAFT**

**SCHEDULE EIC (Form 1040)**

**Earned Income Credit**  
Qualifying Child Information

OMB No. 1545-0074

**2023**

Attachment Sequence No. **43**

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.  
Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.

CAUTION • If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.  
• It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name Cheryl Bilberry	First name Last name <b>X</b> Stanley Banana	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2023 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2023 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	000 00 9018		
<b>3 Child's year of birth</b>	Year <b>2 0 0 5</b> <i>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <b>2 0 0 8</b> <i>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4a</b> Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2023?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	daughter <b>1</b>	nephew	
<b>6 Number of months child lived with you in the United States during 2023</b> • If the child lived with you for more than half of 2023 but less than 7 months, enter "7." • If the child was born or died in 2023 and your home was the child's home for more than half the time he or she was alive during 2023, enter "12." <i>Do not enter more than 12 months.</i>	<b>12</b> months <i>Do not enter more than 12 months.</i>	<b>12</b> months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

Figure 3.11.3-113

3.11.3.43.5  
(12-11-2020)

## Line 3 - Year of Birth

(1) If the taxpayer has provided **only** two digits to indicate a year-of-birth, take the following actions:

- Edit **"20"** to the left of the two digits provided by the taxpayer if the year of birth is shown to be **00-23**.
- Edit **"19"** to the left of the two digits provided by the taxpayer if the year of birth is shown to be **24-99**.

**Note:** If unable to perfect the year of birth, or if the year of birth is not present, edit **"1970"** as the year of birth.

- (2) If the taxpayer has provided a year of birth in MMDDYY format, perfect to YYYY format.

3.11.3.43.6  
(01-01-2016)

**Line 4a - Student Under Age 24 Indicator**

- (1) Edit an **"X"** in the line 4a "Yes" box for each qualifying child when both of the following conditions are present:

- The taxpayer has **not** marked the box
- The taxpayer **has** indicated the child is a student

**Note:** The taxpayer may indicate the child is a student by entering "yes", "ok", or the child's name in the line 4a area.

3.11.3.43.7  
(01-01-2016)

**Line 4b - Disabled Indicator**

- (1) Edit an **"X"** in the line 4b "Yes" box for each qualifying child when both of the following conditions are present:

- The taxpayer has **not** marked the box
- The taxpayer **has** indicated the child is disabled

**Note:** The taxpayer may indicate the child is disabled by entering "yes", "ok", or the child's name in the line 4b area.

3.11.3.43.8  
(01-01-2016)

**Line 5 - Child's Relationship to You**

- (1) Edit the Relationship Code for each qualifying child in the area immediately to the right of the taxpayer's designation in the box(es) on line 5.

Relationship	Code
Son or Daughter	1
Step-Child (son or daughter)	2
Foster Child (son or daughter)	3
Grandchild (son or daughter)	4
Niece or Nephew	5
Brother or Sister	6
Half-Brother or Half-Sister	7
Step-Brother or Step-Sister	8
No relationship indicated to include notations of "Child"	Take no action

3.11.3.43.9  
(11-17-2017)

**Line 6 - Number of Months Child Lived with You**

- (1) **Correspond** if the number of months is missing and there is no indication of "Kidnapped Child". When corresponding with Form 6001 use box **P**, with Form 3531 use box **21**.

- (2) If there is an indication the child has been kidnapped, edit **"KC"** on the months line on line 6.

**Note:** If number of months **and** an indication of kidnapped child is present, delete the number of months and edit **"KC"**.

- (3) If the number of months for a qualifying child is a single-digit entry, edit a zero first to make a two-digit entry. For example, the taxpayer shows an entry of “9” months; edit “09”.

**Note:** If the number of months is over 6 but less than 7, edit “07”.

3.11.3.43.10  
(01-01-2024)

**Prior Year Schedule EIC**

- (1) For **TY2022**, do not “X” Schedule EIC if FS 3/6 or no qualifying children are present unless line 11 of Form 1040 is \$53,057 (\$59,187 for FS 2) or more.
- (2) For **TY2021**, do not “X” Schedule EIC if FS 3/6 or no qualifying children are present unless line 11 of Form 1040 is \$51,464 (\$57,414 for FS 2) or more.
- (3) For **TY2020** and prior, “X” Schedule EIC when:
- it shows no qualifying children present, or
  - the filing status is 3 or 6, or
- (4) “X” Schedule EIC when the adjusted gross income is equal to or greater than the dollar amounts as shown in the table below:

The Tax Year is	And the Adjusted Gross Income is equal to or greater than:
2020	\$50,954 (\$56,844 for FS 2)
2019	\$50,162 (\$55,952 for FS 2)
2018	\$49,194 (\$54,884 for FS 2)
2017	\$48,340 (\$53,930 for FS 2)
2016	\$47,955 (\$53,505 for FS 2)
2015	\$47,747 (\$53,267 for FS 2)
2014	\$46,997 (\$52,427 for FS 2)

- (5) For **TY2000** and later, **cousin, godchild, or boy/girlfriend’s child** no longer falls under the category of foster child.
- (6) For **TY1995** and prior, **do not** delete the name of a qualifying child when there is no TIN present, and you are unable to obtain the TIN through research or attachments.
- (7) For **TY1990** or prior, “X” the Schedule EIC.

3.11.3.44  
(11-12-2021)

**Schedule H - Household Employment Taxes**

- (1) The instructions provided in this subsection of the manual are for editing Schedule H. These instructions include:
- General editing and perfecting procedures
  - Processing “loose” Schedules H
  - Editing the employers name control and Employer Identification Number (EIN) and TIN
  - Editing the FUTA Indicator Code and State Code
  - Editing the Additional States Indicator
- (2) The following lines on the Schedule H are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Employer's name control</li> <li>• Employer's TIN</li> <li>• Employer's EIN</li> <li>• Lines 1a</li> <li>• Line 1b (TY20 and later)</li> <li>• Line 3</li> <li>• Lines 5 through 7</li> <li>• Line 8b</li> <li>• Line 8c (TY21 and later)</li> <li>• Line 8d</li> <li>• Line 8e (TY 20 and later)</li> <li>• Line 8f (TY21 and later)</li> <li>• FUTA Indicator Code edited under the "Yes/No" boxes, page 2, Part II</li> <li>• Lines 13 through 16</li> <li>• Line 17, column(a)</li> <li>• Line 18, column(h)</li> <li>• Lines 19 and 20</li> <li>• Line 23</li> <li>• Line 24</li> <li>• Additional States Indicator - edited in bottom left margin</li> </ul>	<ul style="list-style-type: none"> <li>• Line 8d</li> <li>• Line 18</li> <li>• Line 19</li> <li>• Line 24</li> </ul>

3.11.3.44.1  
(01-01-2019)

**Schedule H - General  
Editing Procedures**

- (1) Only two Schedules H can be processed. One Schedule H for each of:
  - The primary taxpayer
  - The secondary taxpayer
- (2) Edit Sequence Code **"44"** when only one processable Schedule H is present and the Sequence Code is not preprinted. The Sequence Code is edited in the upper-right corner of page 1.
- (3) When two processable Schedules H are present-one for the primary taxpayer and one for the secondary taxpayer, edit the Sequence Code as follows:
  - a. Edit Sequence Code **"44"** when it is not preprinted, for the primary taxpayer.
  - b. Edit Sequence Code **"45"** for the secondary taxpayer.
- (4) Combine multiple Schedules H when there is more than one Schedule H **for any one taxpayer**. When the taxpayer has entries in Part II on page 2 of more than one Schedule H:
  - a. Combine all data and edit it to Section B.
  - b. **"X"** those schedules not to be transcribed.
- (5) When one Schedule H is submitted for two taxpayers take one of the following actions:
  - a. Allocate each taxpayer's amounts to separate dummy Schedules H. **"X"** the Schedule H with the combined taxpayer liability.

- b. **Correspond** for the correct allocation when it cannot be determined. When corresponding with Form 6001 use box **U**, with Form 3531 use box **17**.
- (6) **Correspond** for Schedule H when the taxpayer submits only page 2.
- (7) No page 2 editing is required when lines 25 and 26 are the **only** entries on page 2.
- (8) **"X"** Section A, page 2 if **both** Section A and Section B, page 2, have entries. (See Figure 3.11.3-114.)

### "X"-ING SECTION A WHEN BOTH SECTION A AND SECTION B HAVE ENTRIES

**DRAFT**

Schedule H (Form 1040) 2023 Page **2**

**Part II Federal Unemployment (FUTA) Tax**

			Yes	No
<b>10</b>	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No" . . . . .	<b>10</b>	✓	
<b>11</b>	Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions . . . . .	<b>11</b>	✓	
<b>12</b>	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<b>12</b>	✓	

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

**13** Name of the state where you paid unemployment contributions **AK**

**14** Contributions paid to your state unemployment fund **130.00**

**15** Total cash wages subject to FUTA tax **6500.00**

**16** ~~FUTA tax.~~ Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25 **39.00**

**Section B**

**17** Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
<b>AK</b>	<b>6500.00</b>	<b>1/23</b>	<b>12/23</b>	<b>2%</b>	<b>351.00</b>	<b>130.00</b>	<b>221.00</b>	<b>130.00</b>

Figure 3.11.3-114

3.11.3.44.2  
(01-01-2017)

#### Schedule H - Employer Name Control

- (1) Edit the name control of the employer if it is not present. (See Figure 3.11.3-115.)
- (2) Edit the primary taxpayer's name control from the front of the return when the name control is missing or illegible.
- (3) Use the caption to determine the Name Control when there are two names but only one TIN is present.

## EDITING THE EMPLOYER NAME CONTROL

**924** **DRAFT**  
**Form 1040** U.S. Individual Income Tax Return **2023**  
 Department of the Treasury—Internal Revenue Service  
 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and middle initial  
**Vincent L.**

Last name  
**Mustang**

Your social security number  
**000 00 7458**

If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ Presidential Election Campaign \_\_\_\_\_

---

**DRAFT**  
**SCHEDULE H**  
**(Form 1040)**  
 Department of the Treasury  
 Internal Revenue Service  
 Name of employer \_\_\_\_\_

**Household Employment Taxes**  
 (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)  
 Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.  
 Go to [www.irs.gov/ScheduleH](http://www.irs.gov/ScheduleH) for instructions and the latest information.

OMB No. 1545-0074  
**2023**  
 Attachment Sequence No. **44**

Social security number  
**000-00-7458**

Employer identification number  
**007545742**

**MUST**

Calendar year taxpayers having no household employees in 2023 don't have to complete this form for 2023.

Figure 3.11.3-115

3.11.3.44.3  
 (11-17-2017)

**Schedule H - Social  
 Security Number Box**

- (1) Perfect the TIN when it is missing, illegible, or other than nine digits. Perfect the TIN in the following priority:
  - a. From the caption area on page 1 of Form 1040.
  - b. From Form(s) W-2, schedules, or attachments.
- (2) **Correspond** with the taxpayer for the missing TIN only when corresponding for other missing information. When corresponding with Form 6001 use box **U**, with Form 3531 use box **17**.
- (3) Use the caption to determine the correct TIN when there are two TINs but only one name on the Schedule H. Circle the TIN which does not match the taxpayer's name.

3.11.3.44.4  
 (01-01-2016)

**Schedule H - Employer  
 Identification Number  
 (EIN) Box**

- (1) Search the return for the Employer Identification Number (EIN) when it is missing, illegible, or other than nine digits. Research for a missing EIN if possible. If still unable to find an EIN, take the following actions when the EIN cannot be found on an **unnumbered** return:
  - a. Finish editing the return.
  - b. Route the return to Entity.

**Exception:** Do not search the return for the missing EIN or route the return to Entity when the taxpayer has written "Applied for" in the EIN box.

**Note:** Do not route a **numbered** return to Entity when the EIN cannot be perfected.

- (2) Delete the EIN when it matches the taxpayer's TIN in the Schedule H Social Security Number box. Also, follow the instructions in (1) above.

3.11.3.44.5  
(12-11-2020)

**Line 1a - Total Social Security Wages**

- (1) “X” line 1a when it is less than \$2,600.

3.11.3.44.6  
(12-11-2020)

**Line 3 - Total Medicare Wages**

- (1) “X” line 3 when it is less than \$2,600.

3.11.3.44.7  
(11-12-2021)

**Line 8d - Total Social Security, Medicare, and Income Taxes**

- (1) Compute and edit line 8d when it is blank by adding lines 8b and 8c then subtract total from line 8a.

3.11.3.44.8  
(01-01-2017)

**Schedule H - FUTA Indicator (FIN Code)**

- (1) Edit the FUTA Indicator (FIN) Code under the “Yes/No” boxes in Part II on page 2 of Schedule H.
- (2) **Do not edit a FIN Code when Part II has no significant money entries.**
- (3) Edit the FIN Code based on the taxpayer’s answers to questions 10, 11, and 12 in Part II of Schedule H.
- (4) Take no action when all the questions are answered “Yes”. (See Figure 3.11.3-116.)
- (5) Code the FIN as “1” when any of the questions are answered “No”. (See Figure 3.11.3-116.)
- (6) Refer to Sections A and B in Part II of the Schedule H when the conditions in (4) or (5) are not met (i.e., all blank or a combination of “yes” entries and blank entries by the taxpayer).
  - a. Take no action when only Section A has entries.
  - b. Code the FIN as “1” when only Section B has entries or when both sections have entries. (See Figure 3.11.3-116.)

**Reminder:** Delete Section A when both Sections A and B have entries.

## EDITING THE FUTA INDICATOR (FIN) CODE

## a. WHEN ALL THE QUESTIONS ARE ANSWERED "YES", TAKE NO ACTION.

**DRAFT**  
Schedule H (Form 1040) 2023 Page **2**

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No" . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

## b. WHEN ANY QUESTION IS ANSWERED "NO", EDIT FIN CODE "1".

**DRAFT**  
Schedule H (Form 1040) 2023 Page **2**

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No" . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

**1**

## c. WHEN ALL QUESTIONS ARE BLANK, SECTION B OR BOTH SECTIONS A AND B HAVE ENTRIES, EDIT FIN CODE "1".

**DRAFT**  
Schedule H (Form 1040) 2023 Page **2**

**Part II Federal Unemployment (FUTA) Tax**

**Significant money entries are present in Section B of Part II.**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No" . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

**1**

Figure 3.11.3-116

3.11.3.44.9  
(01-01-2017)  
**Line 13 - FUTA State  
Code**

- (1) Circle all states when more than one State Code or state name is present on line 13. (See Figure 3.11.3-117.)
- (2) Edit the State Code from the taxpayer's address listed in the caption area of the return when there are no State Codes or State Names present and entries are present in Section A. (See Figure 3.11.3-117.)

EDITING THE FUTA STATE CODE IN SECTION A

a.

DRAFT

Schedule H (Form 1040) 2023

Page 2

Part II

Federal Unemployment (FUTA) Tax

10

Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No"

10

✓

11

Did you pay all state unemployment contributions for 2023 by April 15, 2024? Fiscal year filers, see instructions

11

✓

12

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

12

✓

Next:

If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

13

Name of the state where you paid unemployment contributions

CA AZ

14

Contributions paid to your state unemployment fund

14

227.50

15

Total cash wages subject to FUTA tax

15

6500.00

16

FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25

16

Section B

17

Complete all columns below that apply (if you need more space, see instructions):

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

If there is more than one state present, delete all the states.

b.

924

DRAFT

1040

Department of the Treasury—Internal Revenue Service

2023

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning

2023, ending

20

See separate instructions.

Your first name and middle initial

Last name

David C.

Navy

Your social security number

Spouse's social security number

000 00 0423

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

994 Yellow Avenue

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

San Antonio

TX

78284

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

☒ Single

☐ Head of household (HOH)

☐ Spouse

12

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

12

✓

Complete Section A.

skip Section A and complete Section B.

Section A

Contributions

14

200.00

15

5000.00

16

FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25

16

Section B

17

Complete all columns below that apply (if you need more space, see instructions):

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Edit State Code from caption when no State Codes or state names are present.

See Exhibit 3.11.3-10 for state codes.  
Figure 3.11.3-117

3.11.3.44.11  
(03-07-2016)  
**Line 17 - Column (a),  
FUTA State Code**

- (1) A valid State Code must be present or edited **when there are significant money amounts entered on lines 20 or 24.** (See Exhibit 3.11.3-10 for a list of all State Codes.)
- (2) Edit the State Codes to line 17, column (a) when the taxpayer writes “see attached” and there are one or two State Codes present on the attachment.
- (3) Circle the State Code(s) or state name(s) on line 17, column (a) when more than two are present on the return or attachments.
- (4) Edit the State Code for the taxpayer’s address listed in the caption portion of the return when there are no State Codes or state names present.

3.11.3.44.12  
(01-01-2016)  
**Line 18 - Column (h),  
FUTA Contributions Paid**

- (1) “**X**” line 18 when the taxpayer has written “0% rate” or “zero percent rate” as the **only** entry.

3.11.3.44.13  
(01-01-2016)  
**Line 19 - FUTA Total  
Tentative Credit**

- (1) Compute and edit line 19 when it is blank by adding lines 18(g) and 18(h).
  - a. If line 18(g) and 18(h) are also blank, compute line 19 by adding lines 17(g) and 17(h).
  - b. If line 17(g) and 17(h) are blank, take no action.

3.11.3.44.14  
(11-12-2021)  
**Additional States  
Indicator**

- (1) When **more than five** state codes are present, edit the Additional States Indicator of “**1**” in the lower left margin of page 2.

3.11.3.44.15  
(01-15-2021)  
**Loose Schedule H**

- (1) Taxpayers who are not required to file Form 1040, may still be required to file Schedule H. These taxpayers will file Schedule H alone.

If a “loose” Schedule H is received	Then
With a payment,	The Deposit function will indicate “Loose Schedule H” on the form and forward it to Code and Edit.
Without a payment,	Receipt and Control will route the Schedule H directly to Code and Edit.

- (2) Route loose Schedules H to Receipt and Control, Media Transport Unit when:
  - “TRUST” or “ESTATE” is noted in the caption, or
  - If an EIN and a BMF name line are present.

**Note:** Work leaders will review all forms to ensure transshipment is required before forwarding to the Media Transport Unit.

- (3) If a current year loose Schedule H has no money amount entries, refer it to your work leader. The work leader will dispose of the loose Schedule H per classified waste procedures.

- (4) For a **current** year loose Schedule H, follow the instructions below:
- Research the tax period for a TC150. If TC150 has posted, edit “**TC150**” in the upper-left corner and route to Accounts Management.
  - If research determines no TC150 has posted, continue processing.
- (5) Some processing procedures for loose Schedules H depend on whether the Schedule H is received before or after April 15, 2024.
- (6) When a “loose” Schedule H is received **on or before** April 15, Work Leader will use the following criteria to determine whether to correspond or process the schedule:

If Line 27 is	And	Then
Answered “Yes”,		<b>Correspond.</b>
Answered “No”,	Part IV is missing the signature or signature is other than the taxpayer’s and no documentary evidence is attached,	<b>Correspond.</b>
Answered “No”,	Part IV has the taxpayer’s signature present or the signature is other than the taxpayer’s and documentary evidence is attached,	Dummy a Form 1040, following the procedures in (9) below.
Blank,	Part II contains entries,	<b>Correspond.</b>
Blank,	Part I contains entries, Part II is blank, and Part IV has the taxpayer’s signature present or the signature is other than the taxpayer’s and documentary evidence is attached,	Dummy a Form 1040, following the procedures in (9) below.
Blank,	Part II is blank and the signature is missing in Part IV or signature is other than the taxpayer’s and no documentary evidence is attached	<b>Correspond.</b>

**Note:** Documentary evidence is **always** required when Loose Schedule H is signed by a non-fiduciary representative, such as a POA. Correspond using Notice 1207.

- (7) When correspondence is required in (6) above, use the following procedures for corresponding with the taxpayer using **Notice 1207**.
- Edit the taxpayer's complete mailing address in the caption of Schedule H from the part IV address area of Schedule H.
  - Attach Notice 1207 to Schedule H immediately below the caption area.
  - Date stamp the Notice 1207 with the current date. Use any IRS date stamp other than a received date stamp.
  - Remove the Schedule H from the batch and place it in the designated area.

**Note:** Delete the received date, if present.

- (8) When a "loose" Schedule H is received **after** April 15th, process the Schedule H with a "dummy" Form 1040. Dummy a Form 1040 following the instructions in (9) below.

- (9) Prepare a "dummy" Form 1040 and Schedule 2 for a loose Schedule H when required to do so. Follow these procedures when dummying:
- Dummy Schedule 2 by entering the Schedule H, line 8a amount (or line 26 if Part II is completed), to Schedule 2, line 9.
  - Dummy Form 1040 by completing the caption information using the information from the Schedule H name line and from the Part IV address area of Schedule H.
  - Edit FS "1" or "2", based on the Schedule H name line.

**Note:** Do not edit the DSI code.

- Edit line 9 Schedule 2, amount to lines 23, 24, and 37 for Form 1040, from the Schedule H tax total. (If Part II is not completed, use the amount from line 8a, Schedule H. If Part II is completed, use the amount from line 26, Schedule H.)
- Edit CCC "3".
- Edit RPC "Y".
- If Schedule H is missing a valid signature or documentary evidence, **correspond** with Form 6001, using fill-in "32", per Exhibit 3.11.3-18.

- (10) When a loose Schedule H is received for a **future** tax period (e.g., TY24) send the Schedule H back to the taxpayer with **Notice 1208**.

- Edit the taxpayer's complete mailing address in the caption of Schedule H from the part IV address area of Schedule H.
- Attach Notice 1208 to Schedule H immediately below the caption area.
- Date stamp the Notice 1208 with the current date. Use any IRS date stamp other than a received date stamp.
- Remove the Schedule H from the batch and place it in the designated area.

**Note:** Delete the received date, if present.

- (11) Refer to the loose Schedule H editing instructions in IRM 3.11.3.44.16.1 when the loose Schedule H is for a prior tax year.

- 3.11.3.44.16  
(01-01-2024)  
**Prior Year Schedule H**
- (1) For TY22, “X” lines 1a and 3 when the amount is less than \$2,400.
  - (2) For TY21, “X” lines 1a and 3 when the amount is less than \$2,300.
  - (3) TY20 - 19, “X” lines 1a and 3 when the amount is less than \$2,200.
  - (4) TY18, “X” lines 1a and 3 when the amount is less than \$2,100.
  - (5) TY17 - 16, “X” lines 1a and 3 when the amount is less than \$2,000.
  - (6) TY15 - 14, “X” lines 1a and 3 when the amount is less than \$1,900.
  - (7) TY13 - 12, “X” lines 1a and 3 when the amount is less than \$1,800.
  - (8) TY11 - 09, “X” lines 1a and 3 when the amount is less than \$1,700.
  - (9) TY08, “X” lines 1a and 3 when the amount is less than \$1,600.
  - (10) TY07 - 06, “X” lines 1a and 3 when the amount is less than \$1,500.
  - (11) TY05, “X” lines 1a and 3 when the amount is less than \$1,400.
  - (12) For TY09 and prior, edit the State Code from line 17, column (a), row 1 to line 17, column (a), row 2 when there is a state code in row 1 and **both** of the following conditions apply:
    - a. A State Code **and** state reporting number are present in row 1, line 17, and
    - b. A state reporting number is present in row 2, without a corresponding State Code.
  - (13) TY94 and prior, “X” the Schedule H when it has been filed.
- 3.11.3.44.16.1  
(01-30-2020)  
**Loose Schedule H**
- (1) Research prior year for a TC150. If TC150 has posted for the tax period, edit “**TC150**” in the upper left corner and route to Accounts Management.
  - (2) If no TC150 has posted for the tax period, dummy a Form 1040. (See IRM 3.11.3.44.15.)
- Exception:** When a loose Schedule H is for TY20 or prior, forward it to the Statute Control Unit.
- 3.11.3.45  
(01-03-2022)  
**Schedule 8812 - Credit for Qualifying Children and Other Dependents**
- (1) The instructions provided in this subsection of the manual are for editing Schedule 8812.
  - (2) Edit Sequence Code “47” in the upper-right margin of Schedule 8812 if not preprinted.
- 3.11.3.45.1  
(01-24-2023)  
**Schedule 8812 - General Editing Procedures**
- (1) The following lines on Schedule 8812 are T-Lines and T-Compute Lines:

T-Line	T-Compute Line
<ul style="list-style-type: none"> <li>• Line 13 (TY21 Only)</li> <li>• Line 15 Checkbox</li> <li>• Line 18a</li> <li>• Line 18b</li> <li>• Line 21</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines for this form.</li> </ul>

(2) If line 16b is less than \$4,800, “**X**” the Schedule.

**Exception:** Do not “X” Schedule 8812 when the check box on line 15 has been checked.

(3) Only one Schedule 8812 can be processed. If more than one is attached, combine related T-Line amounts onto one Schedule 8812 and delete those not used.

**Note:** For TY18 and later, taxpayers can claim additional child tax credit only for qualifying children that have a Social Security number.

(4) Edit the total SS and Medicare Tax amounts from W-2 (boxes 4 & 6) or attachments on Line 21 when both of the following conditions are present:

- Line 16b, Schedule 8812 is \$4,800 or more
- Line 21, Schedule 8812, is blank, dash, or zero and there is an amount on line 28 Form 1040

**Note:** The notation of “FICA” on an attachment indicates Social Security tax withheld.

(See Figure 3.11.3-118.)

(5) If unable to edit the amount on line 21 using instructions above, “**X**” line 28.

**Note:** If you can determine all earned income is from self-employment or HSH or if there is an indication the taxpayer has filed Form 4029, take no action.

(6) Edit Audit Code “**2**” when Form 8862 is attached with Part III, CTC/ACTC portion of the form filled out.

## EDITING SOCIAL SECURITY AND MEDICARE TAX AMOUNTS TO LINE 21

**DRAFT**

Schedule 8812 (Form 1040) 2023 Page 2

**Part II-A Additional Child Tax Credit for All Filers**

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 ☐

16a Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 16a 3400.00

b Number of qualifying children under 17 with the required social security number: 3 x \$1,600.  
Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 16b 4800.00

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the smaller of line 16a or line 16b 17 3400.00

18a Earned income (see instructions) 18a

b Nontaxable combat pay (see instructions) 18b

19 Is the amount on line 18a more than \$2,500?  
☐ No. Leave line 19 blank and enter -0- on line 20.  
☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19

20 Multiply the amount on line 19 by 15% (0.15) and enter the result 20 2600.00

Next. On line 16b, is the amount \$4,800 or more?  
☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27.  
☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

21 Withheld social security taxes, tips, etc. from your employer 21 3482

22 Withheld Medicare taxes, tips, etc. from your employer 22 392.20

23 Total withheld social security and Medicare taxes, tips, etc. 23 3874.20

24 Enter the amount from line 21, plus the amount from line 22, minus the amount from line 23 24 3482

25 Enter the amount from line 24 25 7125.00

26 Enter the amount from line 25 26 7125.00

27 Enter the amount from line 26 27 3400.00

2023 Department of the Treasury—Internal Revenue Service

**Edit from both spouses' Forms W-2 on Filing Status 2 returns**

**Figure 3.11.3-118**

3.11.3.45.2  
(01-01-2024)

**Prior Year Schedule  
8812 - General Editing  
Procedures**

(1) For **TY22** if line 16b is less than \$4,500, "X" the Schedule.

**Exception:** Do not "X" Schedule 8812 when the check box on line 15 has been checked.

(2) For **TY22** edit the total SS and Medicare Tax amounts from W-2 (boxes 4 & 6) or attachments on Line 21 when both of the following conditions are present:

- Line 16b, Schedule 8812 is \$4,500 or more
- Line 21, Schedule 8812, is blank, dash, or zero and there is an amount on line 28 Form 1040

- (3) For **TY21**, do not **X** Schedule 8812.

**Note:** Line numbers in this section refer to TY21 line numbers.

- (4) For **TY21** edit the total SS and Medicare Tax amounts from W-2 (boxes 4 & 6) or attachments on Line 21 when both of the following conditions are present:

- Line 16b, Schedule 8812 is \$4,200 or more
- Line 21, Schedule 8812, is blank, dash, or zero and there is an amount on line 28 Form 1040

- (5) For **TY20** through **TY18** “**X**” the form when line 4 is less than \$4,200.

- (6) For **TY20** through **TY18** edit the total SS and Medicare Tax amounts from W-2 (boxes 4 & 6) or attachments on Line 9 when both of the following conditions are present:

- Line 4, Schedule 8812 is \$4,200 or more
- Line 9, Schedule 8812, is blank, dash, or zero and there is an amount on line 28 Form 1040

- (7) If unable to edit the amount on line 9 (TY21 line 21) using instructions above, “**X**” line 28 Form 1040.

**Note:** If you can determine all earned income is from self-employment or HSH or if there is an indication the taxpayer has filed Form 4029, take no action.

- (8) For **TY17** and later, edit Audit Code “**2**” when Form 8862 is attached with Part III, Child Tax Credit/Additional Child Tax Credit portion of the form completed.

- (9) For **TY17** through **TY12** - Schedule 8812, Part I, must have entries if Form 1040 or Form 1040A, line 6c, shows children with ITINs (or a continuation-type attachment), and the correlating checkbox for Child Tax Credit is marked. If no entries are present, **correspond** for a completed Schedule 8812 with Form 3531/6001-A, using fill-in **30**, per Exhibit 3.11.3-18.

- (10) For **TY17 - 03**, “**X**” the schedule/form when line 1 is less than \$3,000.

**Exception:** For **TY17** through **TY12**, do not “**X**” the Form/Schedule when ITINs are present on line 6c and correlating checkbox for Child Tax Credit is marked, Form 1040 and Form 1040A regardless of the line 1 amount.

- (11) For **TY17 - 14**, edit the total Social Security and Medicare tax amounts in dollars only from all Forms W-2 (boxes 4 and 6) or attachments on line 21 when **both** of the following conditions are present:

- Line 1, Schedule 8812 is \$3000 or more, and
- Line 21, Schedule 8812 is blank, dash, or zero and there is an amount on line 28, Form 1040.

- (12) If unable to edit the amount on line 7 using the instructions above, “**X**” line 28, Form 1040

**Note:** If you can determine all earned income is from self-employment or HSH or if there is an indication the taxpayer has filed Form 4029, take no action.

(13) For **TY02 - 01**, “**X**” the form when line 1 is less than \$1,800.

(14) For **TY00 - 98**, “**X**” the form when line 6 is less than \$1,500.

(15) For **TY97** or prior, “**X**” the form.

3.11.3.46  
(01-02-2020)

**Form 8606 -  
Nondeductible IRAs**

(1) The instructions provided in this subsection of the manual are for editing Form 8606.

(2) The following lines on Form 8606 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Spousal Indicator - edited to the left of the form title</li> <li>Line 7</li> <li>Line 15c</li> <li>Line 16</li> <li>Line 17</li> <li>Line 18</li> <li>Line 22</li> </ul>	<ul style="list-style-type: none"> <li>Line 15c</li> </ul>

3.11.3.46.1  
(01-02-2020)

**Form 8606, General  
Editing Procedures**

(1) Only two Forms 8606 can be processed. One Form 8606 for each of:

- Primary Taxpayer
- Secondary Taxpayer

(2) Edit Sequence Code “**48**” when only one processable Form 8606 is present and the Sequence Code is not preprinted.

(3) When two processable Forms 8606 are present -- one for the primary taxpayer and one for the secondary taxpayer - edit the Sequence Code as follows (see Figure 3.11.3-119):

- Edit Sequence Code “**48**” for the primary taxpayer if not preprinted.
- Edit Sequence Code “**49**” for the secondary taxpayer.

(4) “**X**” Form 8606 when there are no significant T-Line entries present.

(5) Combine multiple Forms 8606 when there is more than one Form 8606 for any one taxpayer.

(6) When one Form 8606 is submitted for two taxpayers take one of the following actions:

- Allocate each taxpayer’s amounts to separate dummy Forms 8606. “**X**” the Form 8606 with the combined taxpayer liability.
- Correspond** for the correct allocation when it cannot be determined. When corresponding with Form 6001 use box **U**, with Form 3531 use box **17**.

3.11.3.46.1.1  
(11-29-2019)

**Spousal Indicator**

(1) The Spousal Indicator is edited to the left of the form title.

(2) If the return is FS “2” edit the form as follows:

- If Form 8606 is for the primary taxpayer, edit Spousal Indicator "1".
- If Form 8606 is for the secondary taxpayer, edit Spousal Indicator "2".  
(See Figure 3.11.3-119.)

**Reminder:** Always match the Spousal Indicator to the correct taxpayer.

### EDITING SEQUENCE CODE AND SPOUSAL INDICATOR

<b>DRAFT</b>		<b>Form 8606</b>		<b>Nondeductible IRAs</b>		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service		<b>2</b>		Attach to 2023 Form 1040, 1040-SR, or 1040-NR. Go to <a href="http://www.irs.gov/Form8606">www.irs.gov/Form8606</a> for instructions and the latest information.		2023 Attachment Sequence No. <b>48</b>	
Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.						Your social security number	
<b>Zachary Osprey</b>						<b>000-00-1114</b>	
Fill in Your Address Only if You Are Filing This Form by		Home address (number and street, or P.O. box if mail is not delivered to your home)				Apt. no.	
		<b>123 S. Oriole</b>				<b>6</b>	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).							

  

<b>DRAFT</b>		<b>Form 8606</b>		<b>Nondeductible IRAs</b>		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service		<b>1</b>		Attach to 2023 Form 1040, 1040-SR, or 1040-NR. Go to <a href="http://www.irs.gov/Form8606">www.irs.gov/Form8606</a> for instructions and the latest information.		2023 Attachment Sequence No. <b>48</b>	
Name. If married, file a separate form for each spouse required to file 2023 Form 8606. See instructions.						Your social security number	
<b>Catarina Osprey</b>						<b>000-00-2218</b>	
Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return		Home address (number and street, or P.O. box if mail is not delivered to your home)				Apt. no.	
		<b>123 S. Oriole</b>				<b>6</b>	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).							
		<b>New York, NY 10001</b>					
		Foreign country name		Foreign province/state/county		Foreign postal code	

  

<b>924</b>		<b>DRAFT</b>		<b>Form 1040</b>		Department of the Treasury—Internal Revenue Service		2023		OMB No. 1545-0074		IRS Use Only—Do not write or staple in this space	
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____. See separate instructions.													
Your first name and middle initial				Last name				Your social security number					
<b>Catarina</b>				<b>Osprey</b>				<b>000 00 2218</b>					
If joint return, spouse's first name and middle initial				Last name				Spouse's social security number					
<b>Zachary</b>				<b>Osprey</b>				<b>000 00 1114</b>					
Home address (number and street). If you have a P.O. box, see instructions.								Apt. no.		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse			
<b>123 S. Oriole</b>								<b>6</b>					
City, town, or post office. If you have a foreign address, also complete spaces below.						State		ZIP code					
<b>New York</b>						<b>NY</b>		<b>10001</b>					
Foreign country name				Foreign province/state/county				Foreign postal code					
<b>Filing Status</b>		<input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS)											
Check only one box.		If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:											

Figure 3.11.3-119

3.11.3.46.1.2  
(11-29-2019)

**Line 15c - Taxable  
Amount**

- (1) If line 15c is blank, compute and edit when there are entries leading to a total.

3.11.3.46.2  
(01-01-2019)

**Prior Year Form 8606**

- (1) For TY97 and prior, “X” Form 8606 when it is filed.

3.11.3.47  
(01-01-2016)

**Form 8863 - Education Credits (American Opportunity and Lifetime Learning Credits)**

- (1) The instructions provided in this subsection of the manual are for editing Form 8863.
- (2) The following lines on Form 8863 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<u>Part I – Refundable American Opportunity Credit</u> <ul style="list-style-type: none"> <li>Line 1</li> </ul> <u>Part II - Nonrefundable Education Credits</u> <ul style="list-style-type: none"> <li>Line 10</li> </ul> <u>Part III - Student and Education Institution Information</u> <ul style="list-style-type: none"> <li>Line 20</li> <li>Line 21</li> <li>Line 22, Column A, line 4</li> <li>Line 22, Column B, line 4</li> <li>Line 23</li> <li>Line 24</li> <li>Line 25</li> <li>Line 26</li> </ul>	<ul style="list-style-type: none"> <li>Line 1</li> <li>Line 10</li> </ul>

3.11.3.47.1  
(01-01-2019)

**Form 8863 - General Editing Procedures**

- (1) Edit Sequence Code “50” in the upper-right margin of Form 8863 if not pre-printed.
- (2) Only one Form 8863 can be processed.
- Process the first one only.
  - “X” those forms not used.
- Exception:** Up to three Parts III can be transcribed.
- (3) Edit SPC “K” when the checkbox on line 7 is marked.
- (4) Edit Audit Code “3” when Form 8862 is attached with Part IV, American Opportunity Tax Credit portion of the form completed.

3.11.3.47.1.1  
(11-29-2019)

**Form 8863, Part I - Refundable American Opportunity Credit**

- (1) If line 1 is blank, edit the sum of all Parts III, line 30.
- (2) If line 30 in any Part III is \$2,501 or more, for a single student “X” line 1.
- (3) If page 1 is missing, dummy page 1 if possible, unless corresponding for other missing information.

3.11.3.47.1.2  
(12-11-2020)  
**Form 8863, Part II -  
Nonrefundable  
Education Credits**

- (1) If line 10 is blank, edit the sum of all Parts III, line 31.
- (2) If page 1 is missing or incomplete, dummy or complete page 1 if possible, unless corresponding for other missing information.

3.11.3.47.1.3  
(12-11-2020)  
**Form 8863, Part III -  
Student and Educational  
Institution Information**

- (1) Edit the Name Control and/or TIN if missing or incomplete, from Dependents section or from the caption area of Form 1040 or from Form 1098-T, if present, when it can be determined for whom the credit is being claimed.
- (2) If page 2 is present and both the Name Control and TIN cannot be perfected or if it cannot be determined for whom the credit is being claimed, correspond for entries on lines 20 and 21.

**Note:** Do not assume Form 8863 is for a single taxpayer with no dependents. Correspond instead.

- (3) If page 2 is missing, correspond for Form 8863.

**Reminder:** If the credit is **not** being claimed on the tax return, do not correspond.

- (4) If page 1 is missing or incomplete, dummy or complete page 1 if possible, unless corresponding for other missing information.

3.11.3.47.2  
(12-11-2020)  
**Prior Year Form 8863**

- (1) For **TY22 - TY09**, edit SPC “K” when the checkbox on:
  - a. **TY22 - TY12**, line 7 is marked.
  - b. **TY11 - TY10**, line 13 is marked.
  - c. **TY09**, line 15 is marked.
- (2) For **TY97 and prior**, “X” Form 8863.

3.11.3.48  
(01-01-2016)  
**Form 4952 - Investment  
Interest Expense  
Deduction**

- (1) The instructions provided in this subsection of the manual are for editing Form 4952.
- (2) The following lines on Form 4952 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 4e</li> <li>• Line 4g</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines on this form.</li> </ul>

3.11.3.48.1  
(11-17-2017)  
**Form 4952 - General  
Editing Procedures**

- (1) Edit Sequence Code “51” in the upper-right margin of Form 4952 if not pre-printed.
- (2) Only one Form 4952 can be processed.
  - a. Process the first one only.
  - b. “X” those forms not used.

3.11.3.48.1.1  
(01-01-2016)

**Line 4e - Gain from  
Disposition of Property**

- (1) Edit to line 4e an amount from the left of line 4e when the taxpayer has written in a different amount to the left of that line.

3.11.3.49  
(01-01-2019)

**Form 8889 - Health  
Savings Accounts**

- (1) Up to two Form 8889 may be processed. Always edit Sequence Code “52” for the primary taxpayer and/or always edit “53” for the secondary taxpayer in the upper-right margin if not preprinted.

**Note:** If unable to determine which taxpayer is filing Form 8889, edit Sequence Code “52” for the first Form 8889 and “53” for the second Form 8889.

- (2) Combine multiple Forms 8889 when the taxpayer submits more than one Form 8889 **for any one taxpayer**. Delete those forms not used.

**Note:** If you can determine one Form 8889 is the summary page for one taxpayer, do **not** combine forms.

- (3) The following lines on Form 8889 are T-lines and T-Compute Lines:

T-Lines	T-Compute Lines
• Lines 1 through 21	• Line 16

3.11.3.49.1  
(01-01-2019)

**Prior Year Form 8889**

- (1) For **TY03** and prior, “X” Form 8889.

3.11.3.50  
(01-01-2019)

**Form 8880 - Credit for  
Qualified Retirement  
Savings Contributions**

- (1) Edit Sequence Code “54” in the upper-right margin of Form 8880 if not preprinted.

- (2) The following lines on Form 8880 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
• Lines 6a and 6b	• There are no T-Compute lines on this form.

- (3) Combine related T-line amounts when multiple Forms 8880 are attached. Delete those forms not used.

3.11.3.50.1  
(01-01-2019)

**Prior Year Form 8880**

- (1) For **TY01** and prior, “X” Form 8880.

3.11.3.51  
(01-01-2024)  
**Form 8995 / 8995-A /  
8995-A Schedule C -  
Qualified Business  
Income Deduction**

- (1) Edit Sequence Code “55” on Form 8995, Sequence Code “55A” on Form 8995-A and “55D” on Form 8995-A, Schedule C in the upper right-hand corner if not preprinted.
- (2) The following lines on Form 8995/8995-A/8995-A Schedule C are T-Lines and T-Compute Lines:

**Form 8995**

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 2</li> <li>• Line 3</li> <li>• Line 5</li> <li>• Line 6</li> <li>• Line 7</li> <li>• Line 9</li> <li>• Line 12</li> <li>• Line 16</li> <li>• Line 17</li> </ul>	<ul style="list-style-type: none"> <li>• Line 5</li> <li>• Line 9</li> <li>• Line 16</li> <li>• Line 17</li> </ul>

**Form 8995-A**

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 27</li> <li>• Line 28</li> <li>• Line 29</li> <li>• Line 31</li> <li>• Line 34</li> <li>• Line 38</li> <li>• Line 40</li> </ul>	<ul style="list-style-type: none"> <li>• Line 31</li> <li>• Line 40</li> </ul>

**Form 8995-A, Schedule C**

T Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 2</li> <li>• Line 6</li> </ul>	<ul style="list-style-type: none"> <li>• Line 6</li> </ul>

- (3) Only one Form 8995 or 8995-A can be processed.
  - a. Form 8995-A takes precedence over Form 8995.
  - b. If both forms are attached with T-line entries present, process Form 8995-A and delete Form 8995.
  - c. If multiple Form 8995-A or Form 8995 are attached, process the first one with T-line entries and delete the remaining.
- (4) Only one Form 8995-A Schedule C can be processed. If multiple Form 8995-A Schedule C are attached, process the first one with T-line entries and delete the remaining.
- (5) Delete Form 8995-A Schedule C when it is attached with a Form 8995.
- (6) When an amount is present on Form 1040 line 13 and Form 8995-A Schedule C is attached and no Form 8995 or 8995-A is attached, correspond for Form 8995-A

- (7) Edit FPC “H” when Form 8995-A Schedule A, Schedule B, Schedule C or Schedule D is attached to the return.

**Reminder:** Delete Form 8995-A Schedule A, Form 8995-A Schedule B and Form 8995-A Schedule D when attached.

3.11.3.51.1  
(11-12-2021)

**Prior Year Form 8995 /  
8995-A / Form 8995-A  
Schedule C**

- (1) For **TY19** and prior, “X” Form 8995-A Schedule C when attached.
- (2) For **TY18** and prior, “X” Form 8995, Form 8995-A or Form 8995-A Schedule C when attached.

3.11.3.52  
(01-01-2019)

**Form 8888 - Allocation  
of Refund (Including  
Savings Bond  
Purchases)**

- (1) Edit Sequence Code “56” in the upper-right margin of Form 8888 if not pre-printed.
- (2) The following lines on Form 8888 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines 1a through 1d</li> <li>• Lines 2a through 2d</li> <li>• Lines 3a through 3d</li> <li>• Line 4</li> <li>• Lines 5a through 5c</li> <li>• Line 5c Checkbox</li> <li>• Lines 6a through 6c</li> <li>• Line 6c Checkbox</li> <li>• Line 7</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines on this form.</li> </ul>

3.11.3.52.1  
(01-01-2019)

**Prior Year Form 8888**

- (1) For **TY05** and prior, “X” Form 8888.

3.11.3.53  
(01-01-2023)

**Form 8978 - Partner’s  
Additional Reporting  
Year Tax**

- (1) Edit Sequence Code “57” on Form 8978 in the upper right-hand corner if not preprinted.
- (2) The following lines on Form 8978 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Review Year Adj Code Checkbox (below entity)</li> <li>• Line 14</li> <li>• Line 16</li> <li>• Line 18</li> </ul>	<ul style="list-style-type: none"> <li>• Line 14</li> <li>• Line 16</li> <li>• Line 18</li> </ul>

- (3) Only one Form 8978 can be processed. If multiple forms are attached, combine related T-Lines and delete those forms not used.

3.11.3.53.1  
(11-29-2019)  
**Prior Year Form 8978**

- (1) For **TY18** and prior, “**X**” Form 8978 when attached.

3.11.3.54  
(01-24-2023)  
**Form 5405 - Repayment  
of the First-Time  
Homebuyer Credit**

- (1) Up to two Forms 5405 may be processed. Always edit Sequence Code “**58**” for the primary taxpayer and/or always edit “**59**” for the secondary taxpayer of Form 5405 if not preprinted.
- (2) The following lines on Form 5405 are T-Lines and T-Compute Lines:

**Note:** Do not “X” Form 5405 when T-line entries are present.

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• TIN</li> <li>• Line 1</li> <li>• Line 3 Checkboxes</li> <li>• Line 4</li> <li>• Line 5</li> <li>• Line 7</li> <li>• Line 8</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines on this form.</li> </ul>

- (3) If the TIN is missing on Form 5405, edit the TIN for the primary and/or secondary taxpayer from attachments, if possible.
- (4) If two TINs are present on Form 5405, delete the TIN of the secondary taxpayer unless the secondary taxpayer is the purchaser of the property.
- (5) If the box on line 2 or any box under line 3 is marked, a date must be present on line 1. **Correspond** if missing. When corresponding with Form 6001 use box **P**, with Form 3531 use box **18**.
- (6) If a date is present on line 1, box 2 or any box under line 3 must be marked. **Correspond** if missing. When corresponding with Form 6001 use box **P**, with Form 3531 use box **18**.
- (7) If the box on line 2 is marked and no box under line 3 is marked, edit SPC “**Z**” if the claim is being made for the primary taxpayer. Edit SPC “**7**” if the claim is being made for the secondary taxpayer.
- (8) If the box on line 2 is marked and entries are present in Part II, correspond using fill-in “**20**”, per Exhibit 3.11.3-18.
- (9) If no box is marked under line 3, and line 7 shows a dollar amount, **correspond** for an explanation of the dollar amount on line 7. When corresponding with Form 6001 use box **O**, with Form 3531 use box **19-20**.
- (10) If the line 3 checkbox “e” is marked, a name must be present on the line. **Correspond** if missing. When corresponding with Form 6001 use box **P**, with Form 3531 use box **18**.
- (11) If the line 3 checkbox “h” is marked and any other box under line 3 is marked, circle the box “h” entry.

3.11.3.54.1  
(11-12-2021)  
**Prior Year Form 5405**

- (1) Form 5405 is used to claim the First-Time Homebuyer Credit (TY08 through TY11) and to repay it (TY10 and later). In TY11 the credit expired and for TY12 and later, Form 5405 is for the repayment of the First-Time Homebuyer Credit only.
- (2) For TY2008 and prior, “**X**” Form 5405.
- (3) For **TY11 - TY10**, follow the instructions below.
- (4) If the TIN is missing on Form 5405, edit the TIN for the primary and/or secondary taxpayer from attachments, if possible.
- (5) If two TINs are present on Form 5405, delete the TIN of the secondary taxpayer unless the secondary taxpayer is the purchaser of the property.
- (6) For line A -- Address of Qualifying Home, if the address present is a foreign address, “**X**” Form 5405.
- (7) If the taxpayer marked the line C checkbox “Yes”, and the purchase date of the property is after **4/30/2010** and before **10/1/2010** (or after **4/30/2011** and before **7/1/2011** with line D checkbox marked “Yes”), a copy of the **binding contract** and a properly executed settlement statement (Form HUD-1 or similar) must be attached.

If	And	Then
A complete settlement statement (Form HUD-1 or similar) is present indicating the following: <ul style="list-style-type: none"> <li>• All parties' names</li> <li>• Property address (U.S.)</li> <li>• Contract sales price</li> <li>• Date of purchase (after <b>4/30/2010</b> and before <b>10/1/2010</b>) or (after <b>4/30/2011</b> and before <b>7/1/2011</b> with line D checkbox marked “Yes”)</li> </ul>	The binding contract is not attached,	<ul style="list-style-type: none"> <li>• Edit Audit Code “<b>I</b>” (eye).</li> </ul>

- (8) For TY2011 - 2009, if only page 2 of Form 5405 is attached and entries are present on lines 14 through 18, do not correspond for page 1 of Form 5405. Edit Sequence Code “**58**” for the primary taxpayer and “**59**” for the secondary taxpayer in the upper right corner of page 2.

- (9) If the box on line 12 is marked and no boxes under line 13 are marked, edit SPC “**Z**” if the claim is being made for the primary taxpayer. Edit SPC “**7**” if the claim is being made for the secondary taxpayer.
- (10) If line 13 checkbox “h” is marked and any other box under line 13 is marked, circle the box “h” entry.

3.11.3.55  
(11-12-2021)

**Form 8919 - Uncollected  
Social Security and  
Medicare Tax on Wages**

- (1) Up to two Form 8919 may be filed with a return. Always edit Sequence Code “**61**” for the primary taxpayer and/or always edit “**62**” for the secondary taxpayer if not preprinted.
- (2) When more than one Form 8919 is present for the same taxpayer, combine to a single Form 8919. “**X**” the form not being used.
- (3) The following lines on Form 8919 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Taxpayer TIN</li> <li>• Lines 1 through 3, Columns (a) through (f)</li> <li>• Line 6</li> <li>• Line 8</li> <li>• Line 13</li> </ul>	<ul style="list-style-type: none"> <li>• Line 6</li> <li>• Line 13</li> </ul>

- (4) Edit the TIN from the caption on Form 1040 when the TIN is missing, illegible or other than 9 digits. If the TIN is not present in the caption, search Forms W-2 and other attachments for the missing TIN.

**Note:** Edit a newly issued ITIN, if necessary.

- (5) Ensure Form 8919 is complete. This includes the TIN and entries present on lines 1 through 3, columns (a) through (f), 6 and 8. If Form 8919 is incomplete and you are unable to edit this information from attachments, edit Audit Code “**Z**”.

3.11.3.55.1  
(01-01-2019)

**Prior Year Form 8919 -  
Uncollected Social  
Security and Medicare  
Tax on Wages**

- (1) For **TY06** and prior, “**X**” Form 8919.

3.11.3.56  
(03-07-2019)

**Form 8958 - Allocation  
of Tax Amounts Between  
Certain Individuals in  
Community Property  
States**

- (1) Edit Sequence Code “**63**” in the upper-right corner of Form 8958 if not pre-printed.
- (2) The following lines on Form 8958 are T-Lines and T-Compute Lines:  
**Note:** Do not “X” Form 8958 when T-lines entries are present.

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Spouse’s or Partner’s First Name</li> <li>Spouse’s or Partner’s Last Name</li> <li>Spouse’s or Partner’s Social Security Number</li> </ul>	<ul style="list-style-type: none"> <li>There are no T-Compute lines on this form.</li> </ul>

- (3) Edit Action Code “**430**” when Form 8958 is attached to a return and there is a spouse or RDP SSN listed in column B or C with a significant amount in that column.
- (4) If the taxpayer included the spouse’s or partner’s first and last names in either box, separate the names into the first and last name boxes.

3.11.3.56.1  
(01-01-2019)

**Prior Year Form 8958 -  
Allocation of Tax  
Amounts Between  
Certain Individuals in  
Community Property  
States**

- (1) For **TY11** and prior, “**X**” Form 8958.

3.11.3.57  
(11-12-2021)

**Form 461 - Limitation on  
Business Losses**

- (1) Edit Sequence Code “**64**” on Form 461 in the upper right-hand corner if not preprinted.
- (2) The following lines on Form 461 are the T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Line 8 through 12</li> <li>Line 16</li> </ul>	<ul style="list-style-type: none"> <li>Line 9</li> <li>Line 12</li> <li>Line 16</li> </ul>

- (3) Only one Form 461 can be processed. If multiple forms are attached, combine related T-Lines and delete those forms not used.

3.11.3.57.1  
(11-12-2021)

**Prior Year Form 461**

- (1) For **TY20** and prior, “**X**” Form 461 when attached.

3.11.3.58

(01-01-2023)

**Form 8941 - Credit for  
Small Employer Health  
Insurance Premiums**

- (1) Up to two Forms 8941 may be filed with a return. Always edit Sequence Code “65” for primary taxpayer and/or always edit Sequence Code “66” for the secondary taxpayer on Form 8941 if not preprinted.
- (2) The following lines on Form 8941 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Identifying Number (Top Right)</li> <li>A - SHOP (Small Business Health Options Program) Checkbox</li> <li>B - Employment Taxes Employer Identification Number</li> <li>C - Two-Year Declaration Checkbox</li> <li>Line 1</li> <li>Line 2</li> <li>Line 3</li> <li>Line 4</li> <li>Line 5</li> <li>Line 10</li> <li>Line 13</li> <li>Line 14</li> <li>Line 15</li> <li>Line 16</li> </ul>	<ul style="list-style-type: none"> <li>There are no T-Compute lines on this form.</li> </ul>

- (3) Edit the TIN from the caption on Form 1040 when the TIN is missing, illegible or other than 9 digits. If the TIN is not present in the caption, search Forms W-2 and other attachments for the missing TIN.

**Note:** Edit a newly issued ITIN, if necessary.

- (4) If multiple Forms 8941 are present with a return, combine primary taxpayer's Forms 8941 together. Combine secondary taxpayer's Forms 8941 together for a total of two Forms 8941.
- (5) If the taxpayer answered question “A” and/or **C**, edit a code from the table below to the left of each question in the left margin:

Edit Code	Description
<b>1</b>	Only Box “Yes” is checked
<b>2</b>	Only Box “No” is checked
<b>3</b>	Both <b>Yes</b> and <b>No</b> boxes are checked

3.11.3.58.1  
(01-01-2019)  
**Prior Year Form 8941-  
Credit for Small  
Employer Health  
Insurance Premiums**

- (1) For **TY09** and prior, “**X**” Form 8941.

3.11.3.59  
(01-01-2023)  
**Form 6252 - Installment  
Sale Income**

- (1) Edit Sequence Code “**67**” in the upper-right corner of Form 6252 if not pre-printed.
- (2) The following lines on Form 6252 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Line 1</li> <li>Line 2a - 2b</li> <li>Line 7</li> <li>Line 19</li> <li>Line 21</li> <li>Line 23</li> </ul>	<ul style="list-style-type: none"> <li>Line 7</li> <li>Line 19</li> </ul>

- (3) Only one Form 6252 can be processed. If multiple forms are attached, process the first one with significant T-line entries and delete those forms not used.

3.11.3.59.1  
(01-01-2023)  
**Line 7 - Sell Price Less  
Mortgage and Debts**

- (1) When line 7 is blank, dash, or zero, compute and edit by subtracting line 6 from line 5.

3.11.3.59.2  
(01-03-2023)  
**Line 19 - Gross Profit  
Percentage**

- (1) When line 19 is blank, dash, or zero and an entry is present on line 16, compute and edit by dividing line 16 by line 18.
- (2) When a entry is present or edited on line 19, edit that entry as a 5-digit decimal in the margin to the right of line 19, (do not edit the decimal point). See chart for examples.

Line 19 Entry	Edit in Right Margin
1.0	10000
0.91 (or .91)	09100
0.0258 (or .0258)	00258
0.54321 (or .54321)	05432
85%	08500
54%	05400

3.11.3.59.3  
(11-29-2019)  
**Prior Year Form 6252**

- (1) For **TY18** and prior, “**X**” Form 6252 when attached.

3.11.3.60

(01-01-2024)

**Form 8910 - Alternative  
Motor Vehicle Credit**

- (1) Edit Sequence Code “68” in the upper-right corner of Form 8910 if not pre-printed.
- (2) The following lines on Form 8910 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 1, column (a)</li> <li>• Line 1, column (b)</li> <li>• Line 2, column (a)</li> <li>• Line 2, column (b)</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines on this form.</li> </ul>

- (3) Do not “X” Form 8910 when T-line entries are present.

3.11.3.60.1

(01-01-2024)

**Prior Year Form 8910 -  
Alternative Motor  
Vehicle Credit**

- (1) For **TY22 - TY14**:
  - If line 1 of Form 8910 shows a claim for a bicycle, Moped, or motor-cycle, circle the entry on Form 8910.
  - Edit Unallowable Code “79” when multiple instances of the same Vehicle Identification Number (VIN) appears on attached Form 8910 and/or Form 8936.
  - If line 6e on Schedule 3 is blank, edit the amount from line 15, Form 8910 to line 6e, Schedule 3.
- (2) For **TY10** and prior, “X” Form 8910.

3.11.3.61

(01-01-2024)

**Form 8936 - Clean  
Vehicle Credits**

- (1) Edit Sequence Code “69” in the upper-right corner of Form 8936 if not pre-printed.
- (2) The following lines on Form 8936 are T-lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 4</li> <li>• Line 7</li> <li>• Line 20</li> </ul>	<ul style="list-style-type: none"> <li>• Line 4</li> </ul>

3.11.3.61.1

(01-01-2024)

**Prior Year Form 8936 -  
Qualified Plug-In Electric  
Drive Motor Vehicle  
Credit**

- (1) For **TY22-TY11**, edit Sequence Code “69A” and follow Form 8936 Schedule A instructions. See IRM 3.11.3.62.
- (2) For **TY22** and prior, do not “X” Form 8936 when T-line entries are present.
- (3) Edit Unallowable Code “79” when multiple instances of the same Vehicle Identification Number (VIN) appears on attached Form 8910 and/or Form 8936.
- (4) For **TY10** and prior, “X” Form 8936.

3.11.3.62  
(01-01-2024)

**Form 8936 Schedule A -  
Clean Vehicle Credit  
Amount**

- (1) Edit Sequence Code **“69A”** in the upper-right corner of Form 8936 Schedule A if not preprinted.
- (2) Up to 2 Form 8936 Schedule A can be transcribed.
- (3) Edit the first 2 Form 8936 Schedule A and delete those not used.
- (4) The following lines on Form 8936 Schedule A are T-lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Line 2</li> <li>• Additional Form 8936 Schedule A Indicator (margin to the right of line 2)</li> <li>• Lines 9 - 10</li> <li>• Line 17</li> <li>• Line 26</li> </ul>	<ul style="list-style-type: none"> <li>• Line 17</li> <li>• Line 26</li> </ul>

- (5) Edit the additional Form 8936 Schedule A Indicator **“1”** to the first schedule attached, when more than two Form 8936 Schedule A are attached.
- (6) Edit Unallowable Code **“79”** when multiple instances of the same Vehicle Identification Number (VIN) appears on attached Form 8936 Schedule A.

3.11.3.62.1  
(01-01-2023)

**Line 10 -  
Business/Investment  
Use Percentage**

- (1) When an entry is present on line 10, edit as a 3 digit whole number. See chart below:

Entered As	Edit As
0.00001	000
0.001	000
0.01	001
0.99999	099
1.00000	100
.7	070
.12345	012

3.11.3.62.2  
(01-01-2024)

**Prior Year Form 8936  
Schedule A - Clean  
Vehicle Credit Amount**

- (1) For **TY22** and prior, **“X”** Form 8936 Schedule A.

3.11.3.63

(12-11-2020)

**Form 8867 - Paid****Preparer's Due Diligence Checklist**

- (1) Edit Sequence Code **"70"** in the upper-right corner of Form 8867 if not pre-printed.

- (2) The following lines on Form 8867 are T-Lines and T-Compute Lines:

**Note:** Do not "X" Form 8867 when T-lines entries are present.

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• EIC Column Checkbox</li> <li>• CTC Column Checkbox</li> <li>• AOTC Column Checkbox</li> <li>• HOH Column Checkbox</li> <li>• Line 15</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines on this form.</li> </ul>

- (3) Only one Form 8867 can be processed. Process the first Form 8867 and "X" forms not used.

3.11.3.63.1

(12-11-2020)

**Prior Year Form 8867**

- (1) For **TY11** and prior - **"X"** Form 8867.

3.11.3.64

(01-01-2019)

**Form 8959 - Additional Medicare Tax**

- (1) Edit Sequence Code **"71"** in the upper-right corner of Form 8959 if not pre-printed.

- (2) The following lines on Form 8959 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines 1 through 3</li> <li>• Lines 7 and 8</li> <li>• Lines 13 and 14</li> <li>• Line 17</li> <li>• Line 18</li> <li>• Line 19</li> <li>• Lines 23 and 24</li> </ul>	<ul style="list-style-type: none"> <li>• There are no T-Compute lines on this form.</li> </ul>

3.11.3.64.1

(01-01-2019)

**Prior Year Form 8959**

- (1) For **TY11** and prior, **"X"** Form 8959.

3.11.3.65

(01-01-2019)

**Form 8960 - Net Investment Income Tax - Individuals, Estates and Trusts**

- (1) Edit Sequence Code **"72"** in the upper-right corner of Form 8960 if not pre-printed.

- (2) The following lines on Form 8960 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Investment Income check-boxes</li> <li>Lines 1 through 3</li> <li>Lines 4a and 4b</li> <li>Lines 5a through 5c</li> <li>Lines 6 through 8</li> <li>Lines 9a through 9c</li> <li>Line 10</li> <li>Line 11</li> <li>Line 13</li> <li>Line 16</li> <li>Line 17</li> </ul>	<ul style="list-style-type: none"> <li>Line 8</li> <li>Line 11</li> </ul>

- (3) If the taxpayer has checked any of the boxes in Part I (Investment Income), edit a code from the table below to the right of the checkboxes in the right margin:

Edit Code	Description
<b>1</b>	Section 6013(g) election and no other box checked
<b>2</b>	Reg. Section 1.1411-10g and no other box checked
<b>3</b>	Both Section 6013(g) and Reg. Section 1.411-10g boxes checked
<b>4</b>	Section 6013(h) election and no other box checked
<b>5</b>	Both Section 6013(h) and Reg. Section 1.1411-10g boxes checked

3.11.3.65.1  
(01-01-2019)  
**Prior Year Form 8960**

- (1) For **TY12** and prior, “**X**” Form 8960.

3.11.3.66  
(01-01-2023)  
**Form 8962 - Premium  
Tax Credit (PTC)**

- (1) Edit Sequence Code “**73**” in the upper-right corner of Form 8962, page 1, if not preprinted.
- (2) Edit Sequence Code “**74**” in the upper-right corner of Form 8962, page 2, **only when T-line entries are present on page 2.**
- (3) Edit RPC “**D**” if “**QSEHRA**” is noted on top of Form 8962.
- (4) Only one Form 8962 is processable. If more than one is attached, combine related T-line amounts onto one Form 8962 and delete those not used.

**Note:** Check for page 2 entries before deleting the form.

- (5) If Form 8962 is **blank** or entries are present in **only Part I** (lines 1-8b) of Form 8962 (No T-line entries in Part II, lines 11 through 23, columns A, B, and F), “**X**” Form 8962.

**Note:** If any T-line entries are present on page 2 of Form 8962, do not “X” page 1 of Form 8962.

3.11.3.66.1  
(01-01-2023)  
**Form 8962 Page 1**

- (1) The following lines on Form 8962 Page 1 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Married filing separately PTC exception checkbox</li> <li>Line 2b</li> <li>Line 4 checkbox</li> <li>Line 8b</li> <li>Line 11 a, b, f</li> <li>Line 12 a, b, f</li> <li>Line 13 a, b, f</li> <li>Line 14 a, b, f</li> <li>Line 15 a, b, f</li> <li>Line 16 a, b, f</li> <li>Line 17 a, b, f</li> <li>Line 18 a, b, f</li> <li>Line 19 a, b, f</li> <li>Line 20 a, b, f</li> <li>Line 21 a, b, f</li> <li>Line 22 a, b, f</li> <li>Line 23 a, b, f</li> <li>Line 24</li> <li>Line 25</li> </ul>	<ul style="list-style-type: none"> <li>There are no T-Compute lines on this form.</li> </ul>

- (2) If the taxpayer has marked the box above Part I for the married filing separately exception, edit “1” to the right of the checkbox in the right margin.
- (3) If the taxpayer has marked any box or no box on line 4, edit a code from the table below to the right of the checkboxes in the right margin:

Edit Code	Description
<b>A</b>	Alaska only checked
<b>B</b>	Hawaii only checked
<b>C</b>	Other 48 states and DC is checked, no box is checked, or multiple boxes are checked

3.11.3.66.2  
(01-01-2023)  
**Form 8962 Page 2**

- (1) The following lines on Form 8962 Page 2 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Line 30 a - g</li> <li>Line 31 a - g</li> <li>Line 32 a - g</li> <li>Line 33 a - g</li> <li>Line 35 a - d</li> <li>Line 36 a - d</li> </ul>	<ul style="list-style-type: none"> <li>There are no T-Compute lines on this form.</li> </ul>

- (2) In Part IV, the field length for the **policy number** on lines 30a, 31a, 32a and 33a is 15 characters. For policy numbers that exceed 15 characters, take the following action:
- From right to left, count 15 characters. The characters to be counted include alpha, numeric, hyphen, colon, and underscore.
  - Edit a red slash (/) so there are 15 characters after the slash.
- (3) If the taxpayer has written out the name of the month in column “c” (start month) or “d” (stop month) for lines 30, 31, 32, 33, and/or 35 or 36, convert the months listed based on the chart below. **Edit the number** to the right of the alpha word:

01	January	02	February	03	March	04	April
05	May	06	June	07	July	08	August
09	September	10	October	11	November	12	December

- (4) If a percentage is present in columns (e), (f), and/or (g) for lines 30, 31, 32 or 33, convert the percentage to a 3 digit format. Edit the 3 digits to the right of the percentage in that column. For example:

If the taxpayer enters:	Edit:
9%	009
67%	067
80%	080
.5	050
0.35	035
.90	090
1.00	100

**Note:** There is no need to edit the decimal.

3.11.3.66.3  
(01-01-2023)  
**Prior Year Form 8962**

- For **TY21**, edit RPC “**M**” if Line A, Unemployment Compensation box is checked.
- For **TY13** and prior, “**X**” Form 8962.

3.11.3.67  
(01-01-2023)  
**Form 5695 - Residential  
Energy Credits**

- (1) The instructions provided in this subsection of the manual are for editing Form 5695. These instructions include the general editing and perfecting procedures for Form 5695
- (2) Edit Sequence Code “75” in the upper-right hand corner if not preprinted.
- (3) The following lines on the Form 5695 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>• Lines 1 - 4</li> <li>• Check box Line 5a</li> <li>• Line 5b</li> <li>• Check box Line 7a</li> <li>• Line 8</li> <li>• Left of Line 10</li> <li>• Line 12</li> <li>• Line 16</li> <li>• Checkbox Lines 17a - 17c</li> <li>• Line 18a</li> <li>• Lines 19a and 19c</li> <li>• Line 20a</li> <li>• Check box Lines 21a - 21b</li> <li>• Line 22a</li> <li>• Line 23a</li> <li>• Line 24a</li> <li>• Line 25a</li> <li>• Check box Line 26a</li> <li>• Line 26b</li> <li>• Lines 29a - 29c</li> </ul>	<ul style="list-style-type: none"> <li>• Line 16</li> </ul>

3.11.3.67.1  
(01-01-2024)  
**Line 10 - Kilowatt  
Capacity**

- (1) Using the taxpayer entry in the decimal field to the left of line 10, edit to the left of line 10 an 8-digit whole number comprised of the last 6 digits to the left of the decimal point followed by the first 2 digits to the right of the decimal point.

**Note:** If there are less than 6 digits to the left of the decimal point or less than 2 digits to the right of the decimal point, add enough leading and/or trailing zeros to meet the requirement.

Kilowatt Capacity Entered as Decimal	Kilowatt Capacity Edited as a Whole Number
123	00012300
222.33	00022233
333.987654321987	00033398
.7	00000070
.987654321987	00000098

Kilowatt Capacity Entered as Decimal	Kilowatt Capacity Edited as a Whole Number
1234567890	56789000 First 6 digits closest to the left of the decimal and first 2 digits to the right of the decimal.
1234567890.987654321987	56789098 First 6 digits closest to the left of the decimal and first 2 digits to the right of the decimal.

3.11.3.67.2  
(01-01-2024)

**Prior Year Form 5695**

- (1) For TY22 and prior, “**X**” Form 5695.

3.11.3.68  
(11-29-2019)

**Form 965-A - Individual  
Report of Net 965 Tax  
Liability**

- (1) Edit Sequence Code “**76**” in the upper-right hand corner if not preprinted.  
(2) The following lines on Form 965-A are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Part I, column a, (first 5 lines)</li> <li>Part I Additional Data Indicator, Edited in margin to the right of Part I, column e, line 1</li> <li>Part I, column j, (first 5 lines)</li> <li>Part I, column k, (first 5 lines)</li> <li>Part IV, column f, (first 5 lines)</li> <li>Part IV Additional Data Indicator, Edited in margin to the right of Part IV, column i, line 1</li> <li>Total Line, page 3</li> </ul>	<ul style="list-style-type: none"> <li>There are no T-Compute lines on this form.</li> </ul>

- (3) Edit Part 1 Additional Data Indicator of “**1**” when more than 5 lines of data are present in Part I.
- (4) Edit Part IV Additional Data Indicator of “**1**” when more than 5 lines of data are present in Part IV.
- (5) Only one Form 965-A can be processed. If multiple forms are attached, delete all but the first one with T-line entries.

3.11.3.68.1  
(11-29-2019)  
**Prior Year Form 965-A**

- (1) For **TY18** and prior, “**X**” Form 965-A.

3.11.3.69  
(01-03-2022)  
**Form 9000 - Alternative Media Preference**

- (1) Edit Sequence Code “**77**” in the upper-right hand corner if not preprinted.  
(2) The following lines on Form 9000 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Line 1</li> <li>Taxpayer Indicator, edited in right margin by SSN</li> </ul>	There are no T-compute Lines

- (3) Up to two Form 9000 can be processed.  
(4) Edit an indicator in the right margin beside the SSN as follows:  
a. Edit “**1**” for Primary taxpayer.  
b. Edit “**2**” for Secondary taxpayer.  
c. If more than one SSN is present, edit the indicator based on the first SSN listed.  
(5) Do not “X” Form 9000 when T-line entries are present.

3.11.3.70  
(01-03-2022)  
**Schedule LEP - Request for Change in Language Preference**

- (1) Edit Sequence Code “**77A**” in the upper-right hand corner if not preprinted.  
(2) The following lines on Schedule LEP are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"> <li>Line 1</li> <li>Taxpayer Indicator, edited in right margin by SSN</li> </ul>	There are no T-compute Lines

- (3) Up to two Schedules LEP can be processed.  
(4) Edit an indicator in the right margin beside the SSN as follows:  
a. Edit “**1**” for Primary taxpayer.  
b. Edit “**2**” for Secondary taxpayer.  
c. If more than one SSN is present, edit the indicator based on the first SSN listed.  
(5) Do not “X” Schedule LEP when T-line entries are present.

3.11.3.71  
(11-12-2021)  
**Form 8997 - Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments**

- (1) Edit Sequence Code “**78**” in the upper-right hand corner if not preprinted.  
(2) The following lines on Form 8997 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"><li>Part I, 1st line Column a, b, d, e, and f</li><li>Part I, Right Margin, Column f (Part I Additional Info Indicator</li><li>Part I, Line 2, Column e-f</li><li>Part II, 1st line Column a, b, d, e, and f</li><li>Part II, Right Margin, Column f (Part II Additional Info Indicator</li><li>Part II, Line 2, Column e-f</li><li>Part III, 1st line Column a, b, d, e, and f</li><li>Part III, Right Margin, Column f (Part III Additional Info Indicator</li><li>Part III, Line 2, Column e-f</li><li>Part IV, 1st line Column a, b, d, e, and f</li><li>Part IV, Right Margin, Column f (Part I Additional Info Indicator</li><li>Part IV, Line 2, Column e-f</li></ul>	<ul style="list-style-type: none"><li>Part I, Line 2, Column e-f</li><li>Part II, Line 2, Column e-f</li><li>Part III, Line 2, Column e-f</li><li>Part IV, Line 2, Column e-f</li></ul>

(3) For each of Part I, II, III, and IV, compute and edit line 2, columns “e” and “f” when they are blank and there are entries leading to a total.

3.11.3.71.1  
(11-12-2021)  
**Prior Year Form 8997 -  
Initial and Annual  
Statement of Qualified  
Opportunity Fund (QOF)  
Investments**

(1) For **TY20** and prior, “**X**” Form 8997 when attached.

3.11.3.72  
(01-01-2024)  
**Form 4136 - Credit for  
Federal Tax Paid on  
Fuels**

- (1) The instructions provided in this subsection of the manual are for editing Form 4136. These instructions include the general editing and perfecting procedures for Form 4136.
- (2) The following lines on the Form 4136 are T-Lines and T-Compute Lines:

T-Lines	T-Compute Lines
<ul style="list-style-type: none"><li>Lines 1 through 16 column (d)</li></ul>	<ul style="list-style-type: none"><li>There are no T-Compute lines for this form.</li></ul>

3.11.3.72.1  
(01-01-2024)  
**Form 4136 - General  
Editing Procedures**

- (1) Edit Sequence Code **"79"** in the upper-right margin of Form 4136 if not pre-printed.
- (2) Only one Form 4136 can be processed. If more than one Form 4136 is attached to the return:
  - a. Combine all related T-Line amounts.
  - b. **"X"** those forms not transcribed.
- (3) Edit the amount from line 17, Form 4136 to Schedule 3 line 12 when Form 4136 shows an entry and Schedule 3 line 12 is blank.
- (4) **Correspond** for the type of fuel the taxpayer is claiming on Form 4136 when **both** of the following conditions are present:
  - Lines 1 through 16 are blank, and
  - There is a significant amount on line 17.

When corresponding with Form 6001 use box **O**, with Form 3531 use box **19-20**.

3.11.3.72.2  
(01-01-2024)  
**Prior Year Form 4136**

- (1) Do not convert prior year Forms 4136.
- (2) For TY**01**, **"X"** any significant entries on lines 4b or 4c of Form 4136.
- (3) For TY**98** through TY**71**, **"X"** any amounts for Diesel Powered Vehicle Credits.

3.11.3.73  
(01-01-2023)  
**Prior Year Returns**

- (1) The instructions provided in this subsection of the manual are for editing TY22 and prior tax returns.
- (2) When editing prior year Forms 1040, 1040A, 1040EZ, for transcription it is sometimes more practical to use Form 6114, Prior Year and Conversion Form 1040 Edit Sheet, than it is to renumber the return and dummy the Schedules 1-3 by using the Form 6114-A. Use one of the following methods for editing:
  - a. Re-number original return and use Form 6114-A as necessary or,
  - b. Use Form 6114 and Form 6114-A as necessary.
- (3) When renumbering Form 1040, 1040A or 1040EZ, lines must reflect current year Form 1040 line numbers, including transferring information from T-lines on the original return to the correct lines on Form 6114-A.

**Note:** It is not necessary to delete a line number if there is no entry or it does not correspond to a current year line number.

3.11.3.73.1  
(04-21-2022)  
**Prior Year Returns -  
General Information**

- (1) Prior year returns are:
  - a. Calendar year returns filed for tax periods ending on or before 2212.
  - b. Fiscal year returns filed for tax periods 2311 and earlier.
- (2) All prior year editing procedures are based on the **tax year** of the return. Unlike the tax period, which is based on the end of the return's tax period, the tax year (TY) is determined by the **beginning** of the return's tax period.

- a. For calendar-year returns the tax period year is the same as the tax year. For example, a return filed for January 1, through December 31, 2022, has a tax year of "TY22" and a tax period of "2212".
- b. For a fiscal year return, the tax year is always **earlier** than the tax period. For example, a return filed for June 1, 2021, through May 31, 2022, has a tax year of "TY21" and a tax period of "2205".

(3) Determine and edit the received date in "MMDDYY" format when it is missing.

**Note:** All prior year returns must have a Received Date.

#  
#

(4) When a return is received for a tax year earlier than **TY62**:

- a. Attach Form 4227 and note "**Non-ADP tax year**".
- b. Edit Action Code "**620**".

**Note:** Only tax returns for **TY62** and later can be processed.

(5) **Do not** edit RPC "**V**" or SPC "**Y**" on computer-generated prior year returns.

(6) **Do not** correspond or research on **TY13** and prior tax returns.

**Exception:** Correspond for signature regardless of tax year. See IRM 3.11.3.14.5.

(7) When **corresponding** on prior year returns:

- Refer to **original form type and line numbers** in prior year correspondence.
- Use Form 6001-A, *Letter 12C Correspondence Action Sheet (PY)*, to generate Letter 12C. Convert or renumber prior to corresponding. See IRM 3.11.3.5.2.2.
- Use Form 3531 when corresponding for missing signature(s). Do not convert or renumber prior to corresponding. See IRM 3.11.3.5.2.1.

3.11.3.73.1.1  
(01-01-2023)

**Prior Year Returns-Form  
6114 General  
Information**

(1) When using Form 6114 and Form 6114-A, all T-Line information must be transferred.

**Exception:** Do not transfer PECF, Dependent information, Third Party information, Direct Deposit information, or Paid Preparer information.

(2) When using Form 6114, edit information that is not transferred following line-by-line instructions. See Exhibit 3.11.3-19 for further information. The following will be edited on the original Form 1040:

- a. SPC, FPC and CCC Codes
- b. DSI
- c. e-File Waiver Indicator
- d. Dependent Positions
- e. Paid Preparer Code

(3) The following will be edited on page 1 of Form 6114:

- a. RPC Code
- b. Action Code
- c. Audit Code

**Note:** When using Form 6114, edit a check mark in the upper right hand corner of the Form 6114 when one or more of the Age Blind Indicator boxes are marked on page 2 of the original return (TY17 and prior).

- (4) When using Form 6114, staple beneath the PECF area. When present, staple any Schedules 1 - 3 or Form 6114-A, directly behind the original Form 1040, 1040A, or 1040EZ.

3.11.3.73.2  
(01-01-2024)  
**Statutory Protection  
Cases**

- (1) The refund statute on Form 1040, Form 1040A or Form 1040EZ returns generally expire three years after the return due date. The **refund statute** generally expires three years after either the return was filed, or two years from the date the tax is paid, whichever is later. For purposes of Code & Edit, consider a prior year return to be a potential statute protection case when both of the following conditions apply:

- a. The return due date was two years and nine months from the current date.
- b. The return has not been cleared by the Statute Protection unit.

**Example:** The statute of limitations may expire on April 15, 2024, for tax period 2012 returns. A 2012 return that has not been cleared by the Statute Protection Unit is a potential statute protection case beginning on January 15, 2024, (i.e., 90 days before the expiration of the statute).

- (2) For refund returns (including those with extensions) received after the three-year statute period has expired, edit the postmark date as the received date only if the postmark date would have made the return "timely". Otherwise, edit the received date.

- (3) If the tax period exceeds 33 months prior to the current processing month and year, then:

- a. If the return has a Statute Control stamp, edit RPC "**K**" and continue processing the return.

**Note:** Look for indications the return has been cleared by Statute such as; "Cleared for Assessment", "Cleared by Statute", "No Statute Issue", "Delinquent Return Cleared by Statute", or similar statement. A Statute Received Date stamp alone, without one of the above indicators, does not indicate it was cleared by Statute.

- b. If the return does **not** have a Statute Control stamp, take the following action:

If the return is	Then
Unnumbered,	Continue processing the return. Do not edit RPC <b>K</b> . Do not route to Statute Unit.
Numbered,	Continue processing the return. Do not edit RPC <b>K</b> . Do not route to Statute Unit.

**Note:** Do not send returns to Statute Control for clearance if there are no money amounts present or any of the following statements are present on the return: "OIC/COIC" (Centralized Offer in Compromise), "ICS" (Integrated Collection System), "NFR" (Non-filer Reject), "SFR/6020(b)", "Secured by Exam/Collections", "Secured by TE/GE", "Secured by TE/GE EP Exam", "Dummy Return", "TC59X", or returns with SPC **B** (edited by RIVO or ITVA), a Form 14039 attached, ID theft notated on the return or in a statement, or Form 8948 stating return was rejected for primary and/or secondary TIN previously used.

- (4) Edit RPC "**K**" on potential statute control returns when received from RIVO/ITVA with or without a Statute Control Stamp.
- (5) If Form 12412, *Operations Assistance Request (OAR)*, is received from TAS and the return is a potential statute control return but is not stamped "Cleared by Statute" contact the TAS employee listed on the OAR for rejection of the OAR and then send back to TAS for clearance by the Statute Unit unless conditions noted in (3) Exception above are present.
- (6) If the return has been cleared by the Statute Protection Unit, do not correspond for missing information when Letter 105C is attached.

3.11.3.73.3  
(02-11-2021)  
**Prior Year Return  
Editing Procedures**

- (1) **When no specific instructions are given, follow the current year procedures.**
- (2) Line references in these prior year instructions are to the current year line numbers, unless otherwise specified.
- (3) Underline the pre-printed tax period when the taxpayer used the correct form for the tax period being reported. Edit the tax period to the right of the pre-printed year in "YYMM" format when either of the following conditions apply:
  - a. The taxpayer used a form for a tax period other than the one being reported.
  - b. The tax period is missing or illegible.
- (4) For **all tax years**, renumber or convert all T-Lines to agree with current year forms and schedules.
  - a. Renumbering - Mark out the line number(s) on the prior year form/schedule and edit the current year T-Line number(s). Refer to Job Aid 2431-010.

**Note:** It's only necessary to renumber the lines with transcribable information. Make sure to line through any duplicate line numbers that may occur when renumbering.

- b. Converting - Convert to a current year form or use Form 6114, *Prior Year and Conversion Form 1040 Edit Sheet*, if marking out the line numbers would make transcription more difficult.

**Note:** Use current year forms and schedules when renumbering is not practical.

- (5) For **TY18**, Schedule 4, 5, and 6 are obsolete. When renumbering, Schedule 4 will be renumbered as lines 4-21 of Schedule 2. Schedule 5 will be renumbered as lines 9-15 of Schedule 3. Schedule 6 will be deleted unless it contains 3rd Party Designee information.
- (6) Take one of the following actions when a T-Line with no current year equivalent contains a significant entry:
  - a. “**X**” the amount when present on a current year T-Line.
  - b. **Do not** renumber the line as a T-Line when renumbering a prior year form/schedule.
  - c. **Do not** edit the amount to Form 6114 or a blank current year form when converting.
- (7) For **TY14** and later, compute and edit amounts following the line-by-line instructions.
- (8) For **TY13** and prior, do **not** correspond or manually compute T-Lines.

**Exception:** Correspond for signature regardless of tax year. See IRM 3.11.3.14.5.

- (9) For returns with notations indicating military operations or combat zones, see IRM 3.11.3.6.1.1.
- (10) When editing from prior year Forms W-2, ensure correct amounts are transferred by referring to box titles in addition to box numbers.

3.11.3.73.3.1  
(11-12-2021)

**Form 1040 - Pages 1 and 2**

- (1) For returns meeting the criteria for DSI editing, edit the DSI on 2017 and prior Form 1040 (1040A), in the blank area, **directly above line 6c, column (4)**.
- (2) Edit a DSI Code of “**1**” when the taxpayer indicates on the return or attachment that they are claimed on another person’s return.

**Reminder:** When applicable, the DSI is still required if RPC “L” has been edited on TY17 and prior returns.

- (3) For **TY17** and prior, take one of the following actions for editing the DSI (See Figure 3.11.3-120):

If	And	Then
The "Yourself" box on line 6a is not marked, FS is <b>1, 3, 4, or 5</b> ,	The personal exemption is not claimed, and the box on line 6d is "0", dash or blank,	Edit DSI " <b>1</b> ".
The "Yourself" box on line 6a is not marked, FS is <b>2 or 6</b> ,	"1" personal exemption is claimed	Edit DSI " <b>1</b> ".
The "Yourself" box on line 6a is marked, FS is <b>2 or 6</b> ,	"1" personal exemption is claimed and the Spouse box on line 6b is not marked,	Edit DSI " <b>1</b> ".

## EDITING THE DEPENDENCY STATUS INDICATOR (TY17 AND PRIOR)

## a. THE FILING STATUS IS 1, 3, 4, or 5.

**Filing status**  
Check only one box.

1 ☒ Single  
2 ☐ Married filing jointly (even if only one had income)  
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶  
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
5 ☐ Qualifying widow(er) (see instructions)

**Exemptions**

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☐ Spouse

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)	(5) <input type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)

d Total number of exemptions claimed.

Boxes checked on 6a and 6b: 1  
No. of children on 6c who:  
• lived with you  
• did not live with you due to divorce or separation (see instructions)  
Dependents on 6c not entered above  
Add numbers on lines above ▶ 1

**Edit DSI "1" if the 6a box is not checked when the top exemption line and the total exemptions box are both "0," dash, or blank.**

**Filing status**  
Check only one box.

1 ☒ Single  
2 ☐ Married filing jointly (even if only one had income)  
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶  
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
5 ☐ Qualifying widow(er) (see instructions)

**Exemptions**

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☐ Spouse

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)	(5) <input type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)

d Total number of exemptions claimed.

Boxes checked on 6a and 6b: 1  
No. of children on 6c who:  
• lived with you  
• did not live with you due to divorce or separation (see instructions)  
Dependents on 6c not entered above  
Add numbers on lines above ▶ 1

**Do not edit DSI "1" when anything other than a "0" or a dash is entered in the top exemption line or the total exemptions box.**

## b. THE FILING STATUS IS 2 OR 6.

**Filing status**  
Check only one box.

1 ☐ Single  
2 ☒ Married filing jointly (even if only one had income)  
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶  
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
5 ☐ Qualifying widow(er) (see instructions)

**Exemptions**

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)	(5) <input type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)

d Total number of exemptions claimed.

Boxes checked on 6a and 6b: 1  
No. of children on 6c who:  
• lived with you  
• did not live with you due to divorce or separation (see instructions)  
Dependents on 6c not entered above  
Add numbers on lines above ▶ 1

**Edit DSI "1" if the 6a box is not checked and a "1" is entered in the top exemption line.**

Figure 3.11.3-120

- (4) For **TY18** and later, dependent position 2 (child who did not live with you), is not applicable and will always be edited as "0" when it is necessary to edit subsequent dependent positions.

## 3.11 Returns and Documents Analysis

- (5) For **TY17** and prior, always delete all entries on exemption position lines to the right of the line 6 area. See Figure 3.11.3-121.

## DELETING THE EXEMPTION LINES (TY17 AND PRIOR)

**924**

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2017** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20

See separate instructions.

Your first name and initial  
**Nick**

Last name  
**Bay**

Your social security number  
**000-00-6532**

If a joint return, spouse's first name and initial  
Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.  
**729 Onyx Blvd.**

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
**Sioux Falls, SD 57101**

Foreign country name Foreign province/state/country Foreign postal code

**Filing Status**

1 ☒ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.)  
If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) (see instructions)

**Exemptions**

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☐ Spouse

**Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶ **1**

DELINQUENT ORIGINAL CLEARED  
TE # 7118  
DATE 020824  
STATE UNIT-KSC

**924**

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2017** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning , 2017, ending , 20

See separate instructions.

Your first name and initial  
**Theresa**

Last name  
**Seal**

Your social security number  
**000-00-6532**

If a joint return, spouse's first name and initial  
**Jerry**

Last name  
**Seal**

Spouse's social security number  
**000-00-1468**

Home address (number and street). If you have a P.O. box, see instructions.  
**1898 W. Moon Rd.**

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
**Manchester, NH 03101**

Foreign country name Foreign province/state/country Foreign postal code

**Filing Status**

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.)  
If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) (see instructions)

**Exemptions**

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

**Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
<b>Edwin</b>	<b>Seal</b>	<b>000-00-8741</b>	<b>son</b>	<input checked="" type="checkbox"/>
<b>Jan</b>	<b>Seal</b>	<b>000-00-1794</b>	<b>cousin</b>	<input type="checkbox"/>
<b>Nadia</b>	<b>Seal</b>	<b>000-00-8374</b>	<b>mother</b>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶ **5**

DELINQUENT ORIGINAL CLEARED  
TE # 7118  
DATE 040824  
STATE UNIT-KSC

Figure 3.11.3-121

- (6) For **TY17** and prior, edit the number of children who “did not live with you due to divorce or separation” to dependent position 2. If Form 8332, Form 2120, or copy of divorce decree is attached, edit FPC “A”. See Figure 3.11.3-122.

**Note:** Form 8332 or Form 2120 must show entries.

### EDITING FORM PROCESSING CODE “A” (TY17 AND PRIOR)

<b>Form 8332</b> (Rev. October 2018) Department of the Treasury Internal Revenue Service	<b>Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent</b> ▶ Attach a separate form for each child. ▶ Go to <a href="http://www.irs.gov/Form8332">www.irs.gov/Form8332</a> for the latest information.	OMB No. 1545-0074  Attachment Sequence No. <b>115</b>
Name of noncustodial parent <b>Gary Finch</b>		Noncustodial parent's social security number (SSN) ▶ <b>000-00-8541</b>
<b>Note:</b> This form also applies to some tax benefits, including the child tax credit, additional child tax credit, and credit for other dependents. It doesn't apply to other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status. See the instructions and Pub. 501.		
<b>Part I Release of Claim to Exemption for Current Year</b>		
I agree not to claim an exemption for <b>Anna Finch</b>		

  

924

1040

Department of the Treasury — Internal Revenue Service (99) **2017** OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

See separate instructions.

Your first name and initial <b>Hellene</b>	Last name <b>Hawk</b>	Your social security number <b>000 00 6532</b>																									
If a joint return, spouse's first name and initial		Spouse's social security number																									
Home address (number and street). If you have a P.O. box, see instructions. <b>685 Lark Ave.</b>		Apt. no.																									
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>Santa Fe, NM 87501</b>		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																									
<b>Filing Status</b> 1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) (see instructions)																											
<b>Exemptions</b> 6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input type="checkbox"/> Spouse c <b>Dependents:</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr> <td><b>Anna</b></td> <td><b>Finch</b></td> <td><b>000 00 6956</b></td> <td><b>dtr</b></td> <td><input type="checkbox"/></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td><input type="checkbox"/></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td><input type="checkbox"/></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td><input type="checkbox"/></td> </tr> </tbody> </table> If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>		(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	<b>Anna</b>	<b>Finch</b>	<b>000 00 6956</b>	<b>dtr</b>	<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>	Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ <b>2</b>
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																							
<b>Anna</b>	<b>Finch</b>	<b>000 00 6956</b>	<b>dtr</b>	<input type="checkbox"/>																							
				<input type="checkbox"/>																							
				<input type="checkbox"/>																							
				<input type="checkbox"/>																							
<b>Income</b> 7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 16a Pensions and annuities 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F		8a <b>46,250 00</b> 9a 10 11 12 13 14 15b 16b 17 18																									

**When Form 8332 or Form 2120 are attached with entries, or a divorce decree is attached, edit Form Processing Code “A”.**

**Figure 3.11.3-122**

- (7) On **decedent** returns for **TY19** and prior, or **TY20** received after April 15, 2024, **do not** correspond for documentary evidence, since the statute of limitations has expired.
- (8) Use the standard deduction or exemption amounts for the correct prior year when using current year instructions that refer to these amounts. See IRM 3.11.3.73.3.1.2.

3.11.3.73.3.1.1  
(01-01-2023)  
**Wages - Line 1**

- (1) Use the table below for editing conditions on line 1, Form 1040:

Condition on Line 1	Action
Entry on line 1, no Form W-2 attached.	Take no action. Form W-2 is not required for line 1. (May be required as support for earned income when EIC is claimed.) (See IRM 3.11.3.14.2.32.)
Line 1 is blank.	Edit amounts from Wages, tips and other compensation box on Forms W-2.  <b>Exception:</b> Do <b>not</b> edit to line 1 if Form W-2 income is for a minister, insurance salesman, or statutory employee and the income is reported elsewhere on the return.
Amount deducted from line 1.	If the same adjustment amount is also deducted on Schedule 1, Part II, adjust line 1 to include the amount.

Condition on Line 1	Action
Self-Employment Income (See Exhibit 3.11.3-11 for an extensive listing of types of self-employment.)	<ol style="list-style-type: none"> <li>1. Subtract from line 1 and add to Schedule 1 line 9.</li> </ol> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p> <ol style="list-style-type: none"> <li>2. If amount is \$434 or more and Schedule SE is not attached or reported, also edit RPC “N”.</li> <li>3. If Form 1099-NEC is attached with or without a notation and an amount is present in box 1, Form 1099-NEC, edit RPC “N” unless the amount is less than \$434 or Schedule SE is present. On prior year returns, amount may be found on Form 1099-MISC, box 7.</li> </ol> <p><b>Note:</b> Do <b>not</b> edit RPC “N” if any of the following conditions exist:</p> <ul style="list-style-type: none"> <li>- Self-Employment and non-self-employment cannot be broken down.</li> <li>- Taxpayer reported self-employment income on line 1 and included the amount on Form 8919.</li> </ul>

(2) Use the table below for editing taxpayer notations on line 1, Form 1040:

Noted by Taxpayer on Line 1	Action
Adoption Benefit (AB)	Take no action.
Combat Pay Excluded	Edit CCC “Y” and an Action Trail.
Dependent Care Benefits (DCB)	Take no action.
Deferred Compensation (DFC)	Edit RPC “B”.
Disability Pension	<ol style="list-style-type: none"> <li>1. Delete from line 1 if indicated to be nontaxable.</li> <li>2. If statement indicates treatment as retirement pension, delete from line 1 and add to line 5b.</li> </ol> <p><b>Note:</b> If Disability Pension is identified on line 5a or 5b, take no action.</p> <ol style="list-style-type: none"> <li>3. If Form 1099-R, box 7, has Distribution Code <b>3</b>, take no action.</li> </ol>

Noted by Taxpayer on Line 1	Action
Foreign Employer Compensation (FEC)	Take no action.
Fringe Benefits (FB)	Take no action.
Gambling ( <b>Gross</b> : losses not subtracted)	<p>1. Subtract gambling amount from line 1 and add to Schedule 1 line 9.</p> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p> <p>2. If Schedule A is attached, see IRM 3.11.3.18.1.</p>
Gambling ( <b>Net</b> : winnings minus losses)	<p>1. <b>No indication of a professional gambler:</b></p> <p>a. If a gain or a loss, “<b>X</b>” line 1.</p> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p> <p>c. If net amount is zero, and <b>no</b> gross amount is indicated on the dotted portion of line 1, and:</p> <ul style="list-style-type: none"> <li>• Form W-2G is attached, edit CCC “<b>Y</b>” and an Action Trail.</li> <li>• Form W-2G is not attached, <b>correspond</b> for gross winnings with Form 3531/6001, using fill-in <b>7</b>, per Exhibit 3.11.3-18.</li> </ul> <p>2. <b>Indication of professional gambler:</b></p> <p>a. Subtract gambling amount from line 1 and add to Schedule 1 line 3.</p> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p> <p>b. <b>Correspond</b> for Schedule C, if not attached.</p> <p>c. If Schedule SE is not attached or reported, also correspond for SE tax liability when the amount is \$434 or more. For Form 6001, use box <b>W</b>. For Form 3531, check box <b>16</b>.</p>
Household Employee Income (HSH)	<p>Edit SPC “<b>E</b>”.</p> <p><b>Note:</b> “HSH” may appear to the left of line 1, or on line 1 with a dollar amount present.</p> <p><b>Note:</b> HSH is an acceptable source for EIC.</p>

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Noted by Taxpayer on Line 1	Action
Medicaid Waiver Payment (MWP), Notice 2014-7, IRC 131, In-Home Health Services (IHHS), In-Home Support Services (IHSS), Difficulty of Care payment	Take No Action <b>Note:</b> This income is an acceptable source for EIC.
Non-Disability Pension	Move the amount to line 5b. (See Figure 3.11.3-64.)
Non-Employee Compensation	<ol style="list-style-type: none"> <li>1. Subtract from line 1 and add to Schedule 1 line 9. <b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</li> <li>2. If amount is \$434 or more (with or without Form 1099-NEC), and Schedule SE is not attached or reported, also edit RPC “N”. <b>Note:</b> Do <b>not</b> edit RPC “N” if Self-Employment and non - self-employment cannot be broken down.</li> </ol>
Non-Taxable Income: <ul style="list-style-type: none"> <li>• Accident and health insurance proceeds</li> <li>• “Black lung” benefits</li> <li>• Casualty insurance and other reimbursements</li> <li>• Child support</li> <li>• Damages awarded for physical injury or sickness</li> <li>• Federal Employees’ Compensation Act (FECA) payments</li> <li>• Interest on state or local government obligations</li> <li>• Public Aid</li> <li>• Supplemental Security Income (SSI)/SSI Disability</li> <li>• Tax-Sheltered Annuities</li> <li>• Temporary Assistance for Needy Families (TANF)</li> <li>• VA Benefits</li> <li>• Welfare Benefits/Payments</li> <li>• Workforce Payments</li> <li>• Worker’s Compensation</li> </ul>	Subtract all income identified as nontaxable from line 1, add to Schedule 1, line 9.
Pension	See Disability or Non-Disability Pension.
Prisoner Income (PRI)	Edit RPC “B”. See IRM 3.11.3.6.1.6.
Railroad Retirement Benefits	<ol style="list-style-type: none"> <li>1. If gross and taxable amounts with a difference of \$1 or more can be determined, move to lines 5a and 5b. See IRM 3.11.3.14.2.12.</li> <li>2. Otherwise, edit the amount to line 5b.</li> </ol>

Noted by Taxpayer on Line 1	Action
Scholarship (SCH), Fellowship, Grant, or Stipend	<ol style="list-style-type: none"> <li>Edit RPC <b>"B"</b>.</li> <li>If indicated to be nontaxable, subtract from line 1 and correct any other taxpayer adjustments and edit RPC <b>"G"</b>.</li> </ol>
Sick Pay	Take no action.
Social Security Benefits	<ol style="list-style-type: none"> <li>If gross and taxable amounts can be determined, move to lines 6a and 6b.</li> <li>Otherwise, move the amount to line 6b.</li> </ol>
Strike Pay/Benefits	Take no action.
Sub-Pay TRA (Repayment of Supplemental Unemployment Benefits (SUB))	<p>If repayment is indicated on Schedule 1 line 24z and it is for SUB amounts received in:</p> <ul style="list-style-type: none"> <li>Tax period of return - delete the repayment amount and adjust line 25 to exclude it.</li> <li>Prior tax period - do not adjust line 1.</li> </ul> <p><b>Note:</b> If the year of payments is not noted, assume they were made in the tax period of the return.</p>
Unemployment Compensation	<p>Subtract from line 1 and add to Schedule 1 line 7.</p> <p><b>Note:</b> It may be necessary to dummy Schedule 1 if not attached. If corresponding for other missing information, do not dummy Schedule 1, instead correspond.</p>

3.11.3.73.3.1.2  
(11-29-2019)

**Line 12 - Standard Deduction**

- (1) Refer to Job Aid 2431-010 for Standard Deduction amounts for the tax year of the return. Do not refer to current year Standard Deduction chart.
- (2) For **TY17** and prior, do not correspond for a missing Schedule A if DSI "1" has been edited.

3.11.3.73.3.1.3  
(01-01-2024)

**Non-Itemized Charitable Contributions Deduction**

- (1) **Line 12b** for **TY21**, if an amount is present, take no action.

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3.11.3.73.3.1.4  
(01-01-2023)

**Line 13 - Qualified Business Income Deduction**

- (1) For **TY18** and prior, Forms 8995/8995-A are not required.

3.11.3.73.3.1.5  
(02-02-2023)

**Line 19 - Nonrefundable Child Tax Credit (Schedule 8812)**

- (1) For **TY17 through TY14** - If ITINs are shown for children claiming eligibility for Child Tax Credit on Dependent Lines, Form 1040, correspond for missing Schedule 8812.

3.11.3.73.3.1.6  
(01-01-2024)

**Line 27 - Earned Income  
Credit**

- (1) **TY14** and later - Schedule EIC must be attached when an amount is present on line 27 and the correspondence tolerance is met. Use the following chart to determine when correspondence is required for the missing Schedule EIC.

If the tax year is	Then correspond when
<b>2022</b>	The AGI is equal to or greater than \$16,480 (\$22,610 for FS 2) and less than \$53,057 (\$59,187 for FS 2) or the EIC amount claimed is more than \$560.
<b>2021</b>	The AGI is equal to or greater than \$21,430 (\$27,380 for FS 2) and less than \$51,464 (\$57,414 for FS 2) or the EIC amount claimed is more than \$1502.
<b>2020</b>	The AGI is equal to or greater than \$15,820 (\$21,710 for FS 2) and less than \$50,954 (\$56,844 for FS 2) or the EIC amount claimed is more than \$538.
<b>2019</b>	The AGI is equal to or greater than \$15,570 (\$21,370 for FS 2) and less than \$50,162 (\$55,952 for FS 2) or the EIC amount claimed is more than \$529.
<b>2018</b>	The AGI is \$15,270 (\$20,950 for FS 2) and \$49,194 (\$54,884 for FS 2) or the EIC amount claimed is more than \$519.
<b>2017</b>	The AGI is \$15,010 (\$20,600 for FS 2) and \$48,340 (\$53,930 for FS 2) or the EIC amount claimed is more than \$510.
<b>2016</b>	The AGI is between \$14,880 (\$20,430 for FS 2) and \$47,995 (\$53,505 for FS 2) or the EIC amount claimed is more than \$506.
<b>2015</b>	The AGI is between \$14,820 (\$20,330 for FS 2) and \$47,747 (\$53,267 for FS 2) or the EIC amount claimed is more than \$503.
<b>2014</b>	The AGI is between \$14,590 (\$20,020 for FS 2) and \$46,997 (\$52,427 for FS 2) or the EIC amount claimed is more than \$496.

- (2) **TY14** and later **-Correspond** for source of earned income documentation if the amount claimed on line 27 is based solely on wages that are not supported by at least one document.

**Exception:** Do not correspond if able to determine source of earned income through internal research unless corresponding for other missing information.

3.11.3.73.3.1.7  
(01-01-2024)  
**Line 27c - Prior Year  
Earned Income (PYEI)**

- (1) Prior Year Earned Income (PYEI) is valid for **TY17 - TY21**.
- (2) When being used by the taxpayer, prior year earned income (PYEI) is entered on line 27c. If found elsewhere on the return, delete where found and edit to line 27c.

**Exception:** For **TY19-TY20**, PYEI can be claimed on line 28. When found on line 28, do not move or renumber to line 27c

3.11.3.73.3.1.8  
(01-03-2023)  
**Line 28 - Additional  
Child Tax Credit  
(Schedule 8812)**

- (1) For **TY21**, when an amount is present, Schedule 8812 must be attached. Correspond if missing.
- (2) For **TY20 and prior**, **correspond** for a missing Schedule 8812 when there is an amount present on line 28 and **three or more children** with SSNs are claimed on Dependent lines, Form 1040.
- (3) For **TY17 - TY14**, **correspond** for a missing Schedule 8812 when there is an amount present on line 28, and either condition below applies:
- **ITINs** are shown for children claiming eligibility for Child Tax Credit on Dependent lines, Form 1040.
  - **Three or more children** with SSNs are claimed on Dependent lines, Form 1040.

3.11.3.73.3.1.9  
(11-29-2019)  
**Line 29 - Refundable  
American Opportunity  
Credit (Form 8863)**

- (1) For **TY09 and prior**, **"X"** the refundable education credit.
- Note:** Do not confuse this with the nonrefundable education credit on Schedule 3, line 3.

3.11.3.73.3.1.10  
(01-01-2023)  
**Line 30 - Recovery  
Rebate Credit**

- (1) This credit is valid on TY21-TY20 only.
- (2) If a nonnumeric entry is present on line 30, **"X"** the line.

3.11.3.73.3.1.11  
(01-01-2024)  
**Line 31 (not transcribed)  
- Amount from Schedule  
3, Line 15**

- (1) For **TY22**, when there is an indication line 31 includes an amount for Deemed Payment Election (DPE) follow instructions below:
- a. If **"IRA22DPE"** or **"CHIPS22DPE"** (or something similar) are noted on line 31 (or elsewhere on the return), edit CCC **"3"** and RPC **"5"**.
  - b. If **"IRA22TRE"** (or something similar) is noted on line 31 (or elsewhere on the return), edit RPC **"5"**.
  - c. After fully editing the return, pull for rebatch under the original program code and **"DPE"** as the Batch ID.

- (2) When dummmying a missing Schedule 3:

If	Then
Schedule H is attached	For <b>TY21-TY22</b> : Edit line 8e to Schedule 3 line SLF Edit line 8f to Schedule 3 line SL2
Form 7202 is attached	For <b>TY21</b> : Edit line 24 to Schedule 3 line SLF Edit Line 35 to Schedule 3 line SLF Edit Line 58 to Schedule 3 line SL2 Edit Line 69 to Schedule 3 line SL2

3.11.3.73.3.2  
(02-07-2020)

**Schedule 1 - Additional  
Income and Adjustments  
to Income**

- (1) Follow the instructions below for editing the taxpayer's adjustments to income.

3.11.3.73.3.2.1  
(11-29-2019)

**Line 13 - Health Savings  
Account Deduction**

- (1) For **TY03** and prior, "**X**" the Health Savings Account deduction.

3.11.3.73.3.2.2  
(11-12-2021)

**Line 20 - IRA Deduction**

- (1) For **TY22 - TY19**, "**X**" the amount on line 20 when it is other than \$6,000 or \$7,000 (\$12,000, \$13,000 or \$14,000 for FS 2) and one of the indicators in (4) below with an equal deferred compensation amount - appears on Form W-2.
- (2) For **TY18 - TY13**, "**X**" the amount on line 20 when it is other than \$5,500 or \$6,500 (\$11,000, \$12,000 or \$13,000 for FS 2) and one of the indicators in (4) below with an equal deferred compensation amount - appears on Form W-2.
- (3) For **TY12 - TY08**, "**X**" the amount on line 20, when it is other than \$5,000 or \$6,000 (\$10,000, \$11,000 or \$12,000 for FS 2) and one of the indicators in (4) below with an equal deferred compensation amount - appears on Form W-2.
- (4) Refer to the following Form W-2 indicators:
- "D" or Section 401(k)
  - "E" or Section 403(b)
  - "F" or Section 408(k)(6)
  - "G" or Section 457(b)
  - "Q" or "Housing/Subsistence" or "Combat Pay"
  - "S" or "SIMPLE" plan
  - "T" or employer-paid "qualified adoption expenses"
  - Section 125, Cafeteria Plan (CAF)

- Section 414(h), Mandatory Salary Deferral (“PERS” Public Employees Retirement System)
- Thrift Savings Plan or “TSP”

3.11.3.73.3.3  
(01-01-2024)

**Schedule 2 - Additional Taxes**

- (1) Follow the instructions below for editing additional taxes.
- (2) For **TY20** returns, do **not** correspond for missing Form 8962 when an amount is present on Schedule 2, line 2.
- (3) For **TY18**, Schedule 4 will be renumbered as Schedule 2, Part II, lines 4-21; Sequence Number “04” will always be deleted.
- (4) If Schedule 2 is attached with no significant entries, it may be deleted and Schedule 4, if present with significant entries, will be edited with Sequence Number “02”.

3.11.3.73.3.3.1  
(01-01-2023)

**Line 11 - Additional Medicare Tax - Form 8959**

- (1) For **TY20-TY19**, when an amount is present on Schedule 2, line 8 (TY18, Schedule 4, line 62; TY17 and prior, line 62), and box “a” is marked, Form 8959 must be attached. Correspond for Form 8959 if missing.

**Note:** If both boxes “a” and “b” are marked or, if neither box is marked, and neither Form 8959 or Form 8960 is attached, use box **19** on Form 3531 or use paragraph **O** on Form 6001-A.

- (2) When renumbering line 11, if both boxes “a” and “b” are marked, use the amount from Form 8959, line 18.

3.11.3.73.3.3.2  
(01-01-2023)

**Line 12 - Net Investment Income Tax - Form 8960**

- (1) For **TY20-TY19**, when an amount is present on Schedule 2, line 8 (TY18, Schedule 4, line 62; TY17 and prior, line 62), and box “b” is marked, Form 8960 must be attached. Correspond for Form 8960 if missing.

**Note:** If both boxes “a” and “b” are marked or, if neither box is marked, and neither Form 8959 or Form 8960 is attached, use box **19** on Form 3531 or use paragraph **O** on Form 6001-A.

- (2) When renumbering line 12, if both boxes “a” and “b” are marked, use the amount from Form 8960, line 17.

3.11.3.73.3.3.3  
(11-29-2019)

**Lines 17a through 17z - Other Additional Taxes**

- (1) Delete an amount for “Recapture Taxes” where found and edit it to line 18.
- (2) Edit amounts from Form 4970 to line 18.

3.11.3.73.3.3.4  
(01-01-2023)

**Line 19 - Additional Tax from Schedule 8812**

- (1) For **TY21** only, if an amount is present on line 19, Schedule 8812 must be attached. If missing correspond for Schedule 8812.

3.11.3.73.3.4  
(03-04-2021)

**Schedule 3 - Additional Credits and Payments**

- (1) Follow the instructions below for editing additional credits and payments.
- (2) For **TY18**, Schedule 5 will be renumbered as Schedule 3, Part II, lines 9-15; Sequence Number “05” will always be deleted.

- (3) If Schedule 3 is attached with no significant entries, it may be deleted and Schedule 5, if present with significant entries, will be edited with Sequence Number "03".

3.11.3.73.3.4.1  
(01-01-2024)

**Line 5a - Residential  
Clean Energy Credit  
(Form 5695, Line 15)**

- (1) For **TY22** and prior, if an amount is claimed on line 5a, Form 5695 must be 5695.

**Note:** If an amount is claimed on line 5a and only page 2 Form 5695 is attached, delete the amount on line 5a.

#

3.11.3.73.3.4.2  
(01-01-2024)

**Line 6a through 6z-  
Other Nonrefundable  
Credits**

- (1) **TY11 - TY10** - If the taxpayer claims an amount on line 6 for DC Homebuyer Credit (Form 8859) and also claims an amount from 5405, line 10 on Form 1040, "**X**" line 6 if Form 5405, Part 1, line B, shows a date after the received date or if it shows a date prior to May 1, 2010, unless Box D, Part I, Form 5405 is checked.

- (2) When credits on Form 8834, Form 8910, or Form 8936 are claimed on line 6e, 6f, or 6i, follow the instructions below.

**Note:** There is no tolerance for Form 8834, Form 8910, and Form 8936.

- a. Edit Unallowable Code "**79**" when multiple instances of the same Vehicle Identification Number (VIN) appears on Form 8834, Form 8910, and Form 8936.
  - b. If line 1 of Form 8834, Form 8910, or Form 8936 shows a claim for a bicycle, Moped or motorcycle, **circle the entry** on Form 8834, Form 8910, and/or Form 8936.
  - c. If line 2 of Form 8834, Form 8910, or Form 8936 shows a placed into service date that does not fall within the tax year of the return, "**X**" the entry on Form 8834, Form 8910, and/or Form 8936.
- (3) If Form 8834 is claimed on line 6i the form must be attached, if missing correspond.
- (4) Entry on line 6e is valid only for **TY22** and prior. If Form 8910 is claimed on line 6e:

If	And	Then
Form 8910 is not attached,		For <b>TY14-TY22</b> , <b>cor-respond</b> .
Form 8910 is attached,	Amounts are present on lines 12 through 15 and no date is present on lines 3a/3b,	For <b>TY14-TY22</b> , <b>cor-respond</b>
Form 8910 is attached,	The date on line 3a/3b is before 2/17/2009, or other than the tax period of the return,	" <b>X</b> " the amount on line 6e.

- (5) If Form 8936 is claimed on line 6f:

If	And	Then
Form 8936 is not attached,		For <b>TY 14</b> and later, <b>correspond</b> .
Form 8936 is attached,	Amounts are present on lines 5 through 23 and no date is present on line 3a/3b,	For <b>TY 14</b> and later, <b>correspond</b> .
Form 8936 is attached,	The date on line 3a/3b is before 12/31/2008 or other than the tax period of the return,	<b>"X"</b> the amount on line 6f.

3.11.3.73.3.4.3  
(03-14-2023)

**Line 11 - Excess Social Security Tax (SST)**

- (1) For **TY14 and later**, verify the SST amount, if claimed. Use the table in (3) and the worksheet in (4) to determine the excess SST amount.
- (2) **"X"** an amount claimed for excess SST if there is no supporting documentation and the information cannot be found through internal research.
- (3) For **TY22 - TY14**, **"X"** the amount on line 11 when the amount claimed on line 1a, Form 1040, is less than the Maximum SST Wages in the following table.

Year	Maximum Wages	SST	Maximum SS Tax Withheld
2022	147,000		9,114.00
2021	142,800		8,853.60
2020	137,700		8,537.40
2019	132,900		8,239.80
2018	128,400		7,960.80
2017	127,200		7,886.40
2016	118,500		7,347.00
2015	118,500		7,347.00
2014	117,000		7,254.00

- (4) For **TY22 - TY14**, use the worksheet below and the table in (3) above to verify the excess SST amount claimed on Schedule 3 line 11.

	Verifying Excess Social Security Tax	Primary Taxpayer	Secondary Taxpayer
1.	Add all social security tax withheld for each employer. This tax is shown in box 4, Form W-2. Enter the total here.	_____	_____
2.	Enter any uncollected social security tax on tips from W-2, Box 12, Codes A and M.	_____	_____
3.	Add lines 1 and 2.	_____	_____
4.	Social security limit (Maximum SS Tax Withheld)	_____	_____
5.	Subtract line 4 from line 3. Enter the result here (if the result is negative, enter zero here.)	_____	_____
6.	Excess amount. Combine Primary and Secondary taxpayers line 5 amount.	_____	

3.11.3.73.3.4.4  
(01-01-2024)

**Line 13a - Deemed  
Payment Elections (DPE)**

- (1) For TY22, for fiscal year filers filing a short period return, can use line 13a for Deemed Payment Elections (DPE). If “**IRA22DPE**”, “**CHIPS22DPE**”, or “**IRA22TRE**” are noted on line 13a, Form 1040, line 31, or elsewhere on the return, see IRM 3.11.3.73.3.1.11 for editing instructions.

3.11.3.73.3.4.5  
(01-01-2024)

**Line 13b (SFL) - Credit  
for Qualified Sick and  
Family Leave Wages  
(Schedule H)**

- (1) For **TY20-TY22 Renumber** original line 13b (12b for TY20) as “**SFL**”
- (2) For **TY22**, when an amount is claimed on line 13b (SFL), Schedule H must be attached. If not attached, correspond for missing Schedule H
- (3) For **TY20-TY21**, when an amount is claimed on line 12b (TY20) or line 13b (TY21) (SFL), Schedule H and Form 7202 must be attached. If not attached, correspond for missing form(s).

3.11.3.73.3.4.6  
(01-01-2023)

**Line 13g - Credit for  
Child and Dependent  
Care Expenses (Form  
2441)**

- (1) For **TY21** only, when an amount is present, Form 2441 must be attached with an entry on line 10. If not attached, correspond for Form 2441.

3.11.3.73.3.4.7  
(01-01-2024)

**Line 13h (SL2) -  
Qualified Sick and  
Family Leave Credits  
(Schedule H and Form  
7202)**

- (1) For **TY21 - TY22**, when an amount is claimed on original line 13h:
- **Renumber** original line 13h as “**SL2**”
  - Schedule H and Form 7202 must be attached. If not attached, correspond for missing form(s).

3.11.3.73.3.5  
(11-12-2021)  
**Form 1040A**

- (1) Form 1040A was obsoleted in 2018. All Form 1040A must be converted to Form 1040.
- (2) The instructions provided in this subsection of the manual are for converting Form 1040A to Form 1040.

(3) All numbered lines on Form 1040A are transcribed, except for the following lines:

- Line 22
- Lines 24 through 26
- Line 30
- Line 37
- Line 47

(4) There are also nine T-Compute lines on Form 1040A. These are:

- Line 15 - Total income
- Line 20 - Total Adjustments
- Line 21 - Adjusted Gross Income
- Line 27 - Taxable income
- Line 36 - Total Credits
- Line 39 - Total tax
- Line 46 - Total payments
- Line 48a - Refund amount
- Line 50 - "Amount You Owe"

(5) When converting, follow current year Form 1040 and Schedule 1 - 3 instructions, unless there are instructions to the contrary.

(6) Circle the "A" on the Form 1040A when converting to Form 1040.

**Note:** If a return is received with either Page 1 or Page 2 of Form 1040 attached, it is still necessary to follow conversion and renumbering instructions for the whole document.

(7) Follow the guidelines in IRM 3.11.3.8.1 for information on editing Received Dates.

(8) Use the following tables to convert Form 1040A to a Form 1040.

<b>Income:</b>	<b>Edit income (less amounts for items listed below) on line 1a. (Do not recompute line 1a from attachments, such as Forms W-2.)</b>
• Disability Pension	Edit on line 1a.
Entry, line 10, Form 1040A of \$1 or more	Edit on line 7 and follow line 7, Form 1040 instructions. See IRM 3.11.3.14.2.15.
• Capital Gains Distribution (Form 1099-DIV attached or a statement present)	Edit the amount to line 7. Edit RPC "T".
• IRA Distributions (Form 1099-R attached or a statement present)	Edit the gross amount on line 4a and the net amount on line 4b.
• Non-Disability Pension	Edit the gross amount on line 5a and the net amount on line 5b.

<b>Income:</b>	<b>Edit income (less amounts for items listed below) on line 1a. (Do not recompute line 1a from attachments, such as Forms W-2.)</b>
• Rents and Royalties (Form 1099-MISC attached or a statement present)	Edit the amount on Schedule 1, line 5 and prepare a dummy Schedule E if missing. See IRM 3.11.3.15.5.
• Unemployment	Edit the amount on Schedule 1, line 7.
• Social Security Benefits	Edit the gross amount on line 6a and the net amount on line 6b.
• Gambling (Form W-2G attached or "Gambling" noted)	Edit the gross amount on Schedule 1, line 9.
• Self-Employment income, Non-Employee Compensation, or Fishing Boat Proceeds	Edit the amount on Schedule 1, line 9. Edit RPC "N" if \$434 or more and Schedule SE is not attached or reported.
• Prizes or awards (Form 1099-MISC attached or a statement present)	Edit the amount on Schedule 1, line 9.
• Alaska Permanent Fund	Edit the amount on Schedule 1, line 9.

<b>Payment of one of the following claimed:</b>	<b>Edit the amount on:</b>
• Estimated tax	Line 26
• Earned Income Credit	Line 27
• Additional Child Tax Credit	Line 28
• Extension Payment	Schedule 3, line 10
• Excess SST or RRTA	Schedule 3, line 11
• An amount entered for Penalty for Underpayment of Estimated Tax	Line 38

- (9) Refer to Job Aid 2431-010 for an illustration of renumbering and converting Form 1040A T-lines and T-Compute lines and all related transcribed schedules, dollars and cents editing requirements.

3.11.3.73.3.5.1  
(12-11-2020)

**Form 1040A - General Information**

- (1) For specific line by line instructions see IRM 3.11.3.73.3.1.
- (2) Refer to the following instructions when the taxpayer attaches any of the following:

Form/Schedule	IRM Reference
Schedule B	IRM 3.11.3.19
Schedule R	IRM 3.11.3.25
Form 2441	IRM 3.11.3.29
Form 8615	IRM 3.11.3.38
Schedule EIC	IRM 3.11.3.43
Schedule 8812	IRM 3.11.3.45
Form 8606	IRM 3.11.3.46
Form 8863	IRM 3.11.3.47
Form 8880	IRM 3.11.3.50
Form 8888	IRM 3.11.3.52
Form 8867	IRM 3.11.3.63
Form 8962	IRM 3.11.3.66

- (3) Some special conditions on returns will require special editing procedures. Taxpayers are instructed to note certain conditions on the return which you must identify. Edit these returns using instructions in IRM 3.11.3.6.1 and IRM 3.11.3.6.2.
- (4) Refer to the decedent return instructions in IRM 3.11.3.10 when any of the following are present:
- The word “Deceased” is written on the return
  - A date of death is found on the return
  - “Surviving spouse” is written in the caption or the signature area
  - There is any other indication the taxpayer has died

3.11.3.73.3.6  
(12-11-2020)  
**Form 1040EZ**

- (1) Form 1040EZ was obsoleted in 2018. All Form 1040EZ must be converted to Form 1040.
- (2) The instructions provided in this subsection of the manual are for converting Form 1040EZ to Form 1040.
- (3) All lines on Form 1040EZ are transcribed **except** for line 5.

**Note:** On line 5, the **You** and **Spouse** boxes are transcribed.

- (4) There are also six T-Compute lines on Form 1040EZ. These are:
- Line 4 - Adjusted gross income
  - Line 6 - Taxable income
  - Line 9 - Total payments
  - Line 12 - Total Tax
  - Line 13a - Refund amount
  - Line 14 -Balance due amount

- (5) Follow the guidelines in IRM 3.11.3.73.1 for editing the following return information:
  - a. Tax period
  - b. Received date
- (6) Follow guidelines in IRM 3.11.3.73.3 for line by line editing information.
- (7) Circle out “EZ” on the form when converting to Form 1040.
- (8) Use the following table to convert Form 1040EZ to a Form 1040.

<b>Income:</b>	<b>Edit the income (less amounts for items listed below) on line 1. (Do not recompute line 1 from attachments, such as Forms W-2.)</b>
Unemployment Compensation	Edit the amount on Schedule 1, line 7.
Self-Employment/Non-Employee Compensation	Edit the amount on Schedule 1, line 9.
Alaska Permanent Fund	Edit the amount on Schedule 1, line 9.
Earned Income Credit (EIC)	Edit on Line 27

- (9) Refer to Job Aid 2431-010 for an illustration of converting Form 1040EZ T-lines and T-Compute lines and all related transcribed schedules, dollars and cents editing requirements.

3.11.3.73.3.6.1  
(01-01-2019)  
**Dependency Status  
Indicator (DSI)**

- (1) **TY17 - TY1989** place an “X” in the applicable “You” and/or “Spouse” boxes on line 5 when neither of the boxes is marked and either of the following conditions is present:
  - a. There is a statement the taxpayer is claimed on another person’s return.
  - b. The amount on line 5 is a significant amount of less than the amount listed in Job Aid 2431-010 for the applicable tax year or the amount shown on the form. (See Figure 3.11.3-123.)

**Note:** If Filing Status 2 and no taxpayer statement is present and the amount on line 5 is less than the Filing Status 2 amount in Job Aid 2431-010 for the applicable tax year or the amount shown on the form, place an “X” in the “You” box, only.

## EDITING THE DEPENDENCY STATUS INDICATOR

**924**

DELINQUENT ORIGINAL CLEARED  
DATE 02/15/24  
TE # 8742  
STATE UNIT

Department of the Treasury—Internal Revenue Service  
**Form 1040EZ** **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2017** OMB No. 1545-0074

Your first name and initial **Roscoe B.** Last name **Maverick** Your social security number **000 00 0663**  
If a joint return, spouse's first name and initial Last name Spouse's social security number  
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **4 Shetland Place**  
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Sacramento, CA 95813**  
Foreign country name Foreign province/state/county Foreign postal code  
Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☐ Spouse

<b>Income</b>	1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2 here.	<b>1a/1z</b>	<b>6525 45</b>
	2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	
	3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
	4	Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	<b>11</b>	<b>6525 45</b>
	5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,400 if single; \$20,800 if married filing jointly. See back for explanation.		<b>6350 00</b>
	6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	<b>15</b>	<b>175 45</b>
	7	Federal income tax withheld from Form(s) W-2 and 1099.		

Figure 3.11.3-123

(2) For **TY1988 - TY1987** if line 5 is blank and line 6 is zero, check the "Yes" box on line 5

(3) For **TY1986** and prior, take no action.

3.11.3.73.3.6.2  
(01-01-2019)

**Form 1040EZ, General Information**

(1) Some special conditions on returns will require special editing procedures. Taxpayers are instructed to note certain conditions on the return which you must identify. Edit these returns using instructions in IRM 3.11.3.6.1 and IRM 3.11.3.6.2.

(2) Refer to the decedent return instructions in IRM 3.11.3.10 when any of the following are present:

- The word "Deceased" is written on the return.
- A date of death is found on the return.
- "Surviving spouse" is written in the caption or the signature area.
- There is any other indication the taxpayer has died.

**Exhibit 3.11.3-1 (01-01-2024)**  
**Attachment Guide**

Transcribed Form 1040 Series forms are not reflected in this Attachment Guide; follow instructions relating to other attached documents:

- **Do not** detach attachments when sending the return back to the taxpayer unless specifically told to do so in line by line instructions.  
**Exception:** Follow remittance instructions in IRM 3.11.3.3.6(2) or (6) when remittance is discovered.
- The Form/Documents information **applies to the series**, unless otherwise indicated.

Form/Document	Detach?	Information
<b>CP 01A</b> , "We've Assigned You an Identity Protection Personal Identification Number" (IP-PIN)		Ensure the name(s) and tax year on the CP 01A match the tax return. a. If both match and there is no IP-PIN present on the return, edit in the boxes designated for the Identity Protection PIN. b. If the tax year does not match, without related correspondence, move CP 01A to the back of the return and continue processing. c. If the name(s) do not match, and no related correspondence is present, detach for work leader who will destroy CP 01A according to classified waste procedures. If the IP-PIN is present on the tax return meeting this criteria, delete the IP-PIN. <b>Note:</b> For 2017 and prior, if FS 2 and both spouses have an IP-PIN, edit the primary taxpayer's IP-PIN.
• With related correspondence requiring a response	Yes	Route CP 01A and related correspondence to KCSPC, Stop Number 6566 P5
• Without related correspondence	No	Move CP 01A to the back of the return and continue processing.
<b>CP 01H</b> , ID Theft Lock	No	Route the entire return to ECU (Entity Control Unit) <b>Exception:</b> Do not route when <b>CP 01H</b> has been X'd
<b>CP 11/711</b> , Math Error, Balance Due of \$5 or more a) If Form 1040-X attached b) not attached	No	Route the entire return to: a) 1040-X Unit b) ICT
<b>CP 12/712</b> , Overpaid Math Error Notice a) If Form 1040-X attached b) not attached	No	Route the entire return to: a) 1040-X Unit b) ICT

## Exhibit 3.11.3-1 (Cont. 1) (01-01-2024)

## Attachment Guide

Form/Document	Detach?	Information
<b>CP 13/713</b> , Error on Return a) If Form 1040-X attached, b) If Form 1040-X not attached,	No	Route the entire return to: a) 1040-X Unit b) ICT
<b>CP 14/14H/714</b> Balance Due Notice	No	Route entire return to ICT
<b>CP 22 Series</b> , Adjustment Notice  If tax year on Notice is NOT the same as tax year on return  If tax year on Notice is the same as tax year on the return	Yes  No	Route to Accounts Management  Route entire return to Accounts Management
<b>CP 23</b> , ES Discrepancy, Balance Due of \$5 or more	No	Route to Accounts Management
<b>CP 54</b> , SSN and Name Inquiry	No	Route the entire return to ECU (Entity Control Unit) <b>Exception:</b> Do not route when <b>CP 54</b> has been X'd
<b>CP 59</b> , Master File Generated 1st TDI Notice	Yes	Route to AUSPC CSCO (Stop 5501) or Fresno Campus Support, CSCO (Stop 81105) Include in the action trail, tax form, tax period, tax id number and balance due if available. <b>Exception:</b> If using CP 59 or Form 15103 (see IRM 3.11.3.14.5(8)h)) as support for a valid signature(s) on the return do NOT detach, continue processing the return.
<b>CP 63</b> Refund Hold Letter	Yes	Route to AUSPC CSCO (Stop 5501). Include in the action trail, tax form, tax period, tax id number and balance due if available. Continue processing return.
<b>CP 501 through 504 or 501H, 503H</b>	Yes	Leave an action trail including the tax ID number and balance due if available. Route the CP Notice to AUSPC CSCO Stop 5501 or Fresno Campus Support, CSCO Stop 81105. Continue processing return.
<b>CP 515 through 518</b> , Request for Information About a Tax Form	Yes	Leave an action trail including the tax ID number and balance due if available. Route the CP Notices to AUSPC CSCO (Stop 5501) or Fresno Campus Support, CSCO (Stop 81105). Continue processing return.

**Exhibit 3.11.3-1 (Cont. 2) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>CP 521 or 523/ 523H</b> , Notice of Past Due Payment	Yes	Route to CSCO. <b>Note:</b> Route to AUSPC CSCO (Stop 5501) or Fresno Campus Support, CSCO (Stop 81105).
<b>CP 2000</b> , Proposed Adjustment to Income or Withholding	No	Move to front and route entire return to Underreporter Function. <b>Note:</b> Route to campus in the return address.
<b>CP 2501</b> , Underreporter Initial Contact Letter	Yes	Route to Underreporter Function.
<b>K-1</b> , Shareholder's/ Beneficiary's/Partner's Share of Income, Credits, Deductions, etc.		
a. Not related Form 1041, Form 1065, or Form 1120 being detached	No	a. K-1 is support for Schedule B, Schedule D, or Schedule E, or Form 4797 or Form 6251
b. Related Form 1041, Form 1065, or Form 1120 being detached	Yes	b. K-1 remains attached to related Form 1041, Form 1065, or Form 1120.
<b>K-1</b> , Loose - Shareholder's/ Beneficiary's/Partner's Share of Income, Credits, Deductions, etc.	NA	Route to Receipt & Control
<b>LTR 0012C</b> , Individual Return Incomplete for Processing: Form 1040, Form 1040A and Form 1040EZ	No	Route to Rejects. <b>Exception:</b> Do not route to Rejects. Continue processing the return (use no-reply procedures when applicable) if: - "Process as Original" is present on the return. - The letter was generated by another service center.
<b>LT 16 ACS</b> Balance Due Notice	Yes	Route to return address found on letter, continue processing return.
<b>LT 18 ACS</b> Request for Information about a Tax Form	Yes	Route to return address found on letter, continue processing return.
<b>LTR 105C</b> , Claim Disallowed	No	See IRM 3.11.3.73.2(6)

**Exhibit 3.11.3-1 (Cont. 3) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>LTR 324C</b> , Amended (Numbered) Return Incomplete for Processing Form 1040-X	No	Route to originator
<b>LTR 0369C</b> (Loose) - Estimated Tax Penalty (F2210) Explained		When this letter is returned by the taxpayer, send to Accounts Management ( <b>AM</b> ).
<b>LTR 0854C</b> (Loose) - Penalty Waiver or Abatement Disallowed/ Appeals Procedure Explained		When this letter is returned by the taxpayer, send to Accounts Management ( <b>AM</b> ).
<b>LTR 2358C</b> , TDI Closing Letter		
a. Unnumbered return	No	a. Route to Exam.
b. Numbered return	No	b. Edit Action Code “ <b>331</b> ”.
<b>Notice or LTR 2566</b> , ASFR 30-Day Proposed Assessment	No	Route entire return to ASFR. <b>Note:</b> If “Process as Original” is present on the return, do not route. Continue to process the return.
<b>LTR 2626C</b> , Underreported Income/Penalty and Interest Additional and Final Correspondence	No	Route to AUR
<b>LTR 2894C</b> , Return Incomplete for Processing - Form 1040-SS or Form 1040-PR	No	Route to AUSC Stop 6126
<b>Notice or LTR 3219C</b> , Statutory Notice of Deficiency	No	Route entire return to ASFR. See IRM 3.11.3.6.2.20.1 <b>Note:</b> If “Process as Original” is present on the return, do not route. Continue to process the return.
<b>LTR 4087C</b> , Individual Return Incomplete for Processing: Form 1040, Form 1040A, Form 1040EZ, Form 1040-NR and Form 1040-NR-EZ	No	Route to AUSC Stop 6126
<b>LTR 4883C</b> , Potential ID Theft During Original Processing	No	Route entire response to Austin RIVO Stop 6579. Response may include photocopies of Passport, SS cards, drivers license, etc. and Form 14039.

**Exhibit 3.11.3-1 (Cont. 4) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>LTR 5071C</b> , Potential Identity Theft	No	Route entire response to Austin RIVO Stop 6579. Response may include photocopies of their SS cards, drivers license, etc., and Form 14039.
<b>LTR 5216C</b> , Identity Authentication Incomplete	No	Route entire response to Austin RIVO Stop 6579. Response may include photocopies of Passport, SS cards, drivers license, etc. and Form 14039.
<b>LTR 5447C/5447C SP</b> , Potential Identity Theft During Original Processing; Foreign Address	No	Route entire response to Austin RIVO Stop 6579. Response may include photocopies of Passport, SS cards, drivers license, etc. and Form 14039.
<b>LTR 5747C/5747C SP</b> , Potential Identity Theft During Original Processing	No	Route entire response to Austin RIVO Stop 6579. Response may include photocopies of Passport, SS cards, drivers license, etc. and Form 14039.
<b>LTR 6002</b> , ACA request for amended return	No	Route to Receipt and Control for rebatch to 1040-X
<b>LTR 6167C</b> , Identity Authentication Incomplete	No	Route entire response to Austin RIVO Stop 6579. Response may include photocopies of Passport, SS cards, drivers license, etc. and Form 14039.
<b>Notice 2566</b> , ASFR 30-Day Proposed Assessment	No	Route entire return to ASFR. <b>Note:</b> If "Process as Original" is present on the return, do not route, continue to process the return.
<b>SSA-1099</b> , Social Security Benefit Statement	No	Support for line 6a, Form 1040 (line 14a, Form 1040A)
<b>SS-4</b> , Application for Employer Identification Number (EIN)	Yes	Route to Receipt and Control
<b>SS-5</b> , Application for Social Security Number (SSN)	Yes	Route to Receipt and Control
<b>SS-8</b> , Determination of Worker Status for purposes of Federal Employment and Income Tax Withholding	Yes	Route to Receipt and Control
<b>W-2</b> , Wage and Tax Statement		
a. Any related copy	No	a. Take no action.
b. Unrelated or loose copy	Yes	b. Route to Accounts Management
c. Employer's copy submitted with Sch. H	Yes	c. Route to Receipt and Control.

**Exhibit 3.11.3-1 (Cont. 5) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>W-2AS, W-2GU</b> , American Samoa or Guam Wage and Tax Statement		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered	No	b. Edit Action Code “651”. Do not code any further.
<b>W-2CM</b> , Commonwealth of Northern Mariana Islands Wage and Tax Statement		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “651”. Do not code any further.
<b>F 499R-2/W-2PR</b> , Puerto Rico Wage and Tax Statement		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “651”. Do not code any further.
<b>W-2VI</b> , U.S. Virgin Islands Wage and Tax Statement		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “651”. Do not code any further.
<b>W-3</b> , Transmittal of Wage and Tax Statement	Yes	Route to Receipt and Control.
<b>W-4</b> , Employee’s Withholding Allowance Certificate	Yes	Route entire return to the work leader for returning to the taxpayer.
<b>W-4P</b> , Withholding Certificate for Pension or Annuity Payments	Yes	Route entire return to the work leader for returning to the taxpayer.

## Exhibit 3.11.3-1 (Cont. 6) (01-01-2024)

## Attachment Guide

Form/Document	Detach?	Information
<b>W-7/W-7(SP)</b> , Application for IRS Individual Taxpayer Identification Number	No	Edit the received date on Form W-7/W-7(SP). Move to the front of return and route to AUSPC. Send supporting documentation including passport(s). See IRM 3.11.3.9.2.1(6). <b>Note:</b> AUSPC only: Route to ITIN Unit.
<b>W-7A</b> , Application for IRS Adoption TIN	Yes	Edit the received date on Form W-7A. Route Form W-7A and supporting documentation to AUSPC Entity. See IRM 3.11.3.13.2.1.1 <b>Note:</b> AUSPC only: Route to Entity.
<b>W-9</b> , Request for Taxpayer Identification and Certification	No	If attached with correspondence, route to Accounts Management. If attached with no correspondence, take no action.
<b>56</b> , Notice Concerning Fiduciary Relationship	Yes	Route to Entity Control. If evidence of authority (copy of will, court order, etc.) is attached, detach and route with notice to Entity Control. Be sure to include type of document(s) detached in the Action Trail. <b>Note:</b> If Form 8822/8822B is also present route with Form 56, do not separate the forms.
<b>390</b> , American Samoa Individual Income Tax Return	No	Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
<b>433</b> (series), Collection Information Statement/ Installment Agreement		
a. Original return	Yes	a. Edit required Action Trail, amount paid (if any) and total tax due on the form and route to Collection.
b. Photocopy of return	No	b. Route the entire return to Collection.
<b>482.0/Formulario 482</b> , (Puerto Rico), Planilla De Contribucion Sobre Ingresos de Individuos	No	Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
<b>656</b> , Offer in Compromise	Yes	Route to Receipt and Control. <b>Note:</b> Route any supporting documentation including Form 433A(OIC) or Form 433B(OIC) with Form 656.

**Exhibit 3.11.3-1 (Cont. 7) (01-01-2024)****Attachment Guide**

<b>Form/Document</b>	<b>Detach?</b>	<b>Information</b>
<b>709/A</b> , United States Gift (and Generation-Skipping Transfer) Tax Return, original or signed copy	Yes	Route to Receipt and Control.
<b>843</b> , Claim for Refund and Request for Abatement	Yes	Route to Accounts Management.
<b>911</b> , Application for Taxpayer Assistance Order	Yes	Refer to Work Leader. The Work Leader will follow instructions at IRM 3.11.3.6.1.4.
<b>926</b> , Return by a U.S. Transferor of Property to a Foreign Corporation	No	Edit Audit Code “ <b>H</b> ” and continue processing.
<b>949</b> , Notice - Substitute for Return (ASFR) Cover Page	No	Route entire return to Collection.
<b>982</b> Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	No	Edit the Form 982 Indicator Code “ <b>1</b> ” on the dotted portion of Schedule 1, Line 11. If Schedule 1 is not attached, dummy Schedule 1 by editing the Indicator Code.
<b>1040-C</b> , U.S. Departing Alien Income Tax Return	No	Edit CCC “ <b>Y</b> ” and an action trail.
<b>1040-ES</b> , Estimated Tax for Individuals	No	If remittance is attached for 1040-ES, refer to manager/work leader.
<b>1040CM, 1040GUAM</b> (International Returns)		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “ <b>651</b> ”. Do not code any further.
<b>Form 1040-NR, Form 1040-NR-EZ, Form 1040-PR, Form 1040-SS</b> (International Returns)		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international. <b>Exception:</b> Estate and Trust returns route to KCSPC as NMF.
b. Numbered return	No	b. Edit Action Code “ <b>651</b> ”. Do not code any further.

**Exhibit 3.11.3-1 (Cont. 8) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>1040-TEL</b> w/ confirmation	No	Route entire return to CSPC.
<b>1040-V</b> , Payment Voucher		
a. Without remittance	No	a. Take no action if it does not obstruct T-lines. If it does obstruct T-lines, move voucher to the back of return and continue processing.
b. With remittance		b.
1. Unnumbered return	No	1. Hand carry to manager/work leader.
2. Numbered return	No	2. Hand carry to manager/work leader.
<b>1040-X or Amended 1040, Form 1040A or Form 1040EZ</b>		
a. No indication of Injured Spouse Claim is present:		
1. The tax period on 1040-X or amended Form 1040, Form 1040A or Form 1040EZ is different than the tax period on the return.	Yes	1. Edit the received date on the form, if not already present, and route to 1040-X or amended Form 1040, Form 1040A or Form 1040EZ. <b>Exception:</b> Do not separate if Form 1040 supports Form 1040-X (e.g., carryback/carryforward). Move Form 1040-X to the front of the return and edit the received date.
2. The tax period on 1040-X or amended Form 1040, Form 1040A or Form 1040EZ is the same as the tax period on the return.	No	2. Move Form 1040-X to the front of the return and edit the received date on the Form 1040-X, if not already present. Route the entire return to 1040-X Function.
b. Indication of Injured Spouse Claim or Form 8379 is attached to the 1040-X or amended Form 1040, Form 1040 A or Form 1040EZ.	No	b. Refer to IRM 3.11.3.6.2.1. <b>Note:</b> When routing an original Form 1040 to Receipt and Control for processing, and the received date on the stamped on the Form 1040-X to the right of Dependents (see instructions) of the Form 1040 being routed for processing.
<b>1041</b> , U.S. Income Tax Return for Estates and Trusts		
a. No indication that 1041 is for a bankruptcy estate	Yes	a. Route to Receipt and Control <b>Note:</b> Include any related Schedules K-1.

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**Exhibit 3.11.3-1 (Cont. 9) (01-01-2024)****Attachment Guide**

<b>Form/Document</b>	<b>Detach?</b>	<b>Information</b>
b. A box in the entity portion of 1041 for bankruptcy estate is checked.		b.
1. Unnumbered return	No	1. Attach 1041 to the front and route to Receipt and Control.
2. Numbered return		2.
a) Non-remit	No	a) Edit Action Code “ <b>610</b> ”.
b) Remit	No	b) Edit Action Code “ <b>611</b> ”.
<b>1042</b> , Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Yes	Route for transshipment to OSPC. If attached to a Form 1040, process the Form 1040.
<b>1042-S Copy A</b> , Foreign Person’s U.S. Source Income Subject to Withholding or notation of Form 1042-S anywhere on the return	No	Stop coding. Route the return as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
<b>1042-S, Copy B, C, D, or E</b> , Foreign Person’s U.S. Source Income Subject to Withholding		
<b>Note:</b> A letter signed by a “Competent Authority” may be attached in lieu of Form 1042-S		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “ <b>651</b> ”. Do not code any further.
<b>RRB-1042S</b> , Foreign Person’s U.S. Source Income Subject to Withholding		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “ <b>651</b> ”. Do not code any further.

**Exhibit 3.11.3-1 (Cont. 10) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>1045</b> , Application for Tentative Refund (original) a. Original Form 1040: 1. Return posted (TC150 present) 2. Return not posted (no TC150)  b. Photocopied Form 1040 which is: 1. Unnumbered 2. Numbered	No  Yes     No  No	a. Research for a TC150.  1. Move the Form 1045 to the front of the return and route the entire package to Accounts Management.  2. Take the following actions: <ul style="list-style-type: none"> <li>Edit the received date on the Form 1045.</li> <li>Photocopy pages 1 and 2, Form 1040, and correct schedules.</li> <li>Forward Form 1045 and copies of Form 1040 to Accounts Management.</li> <li>Process the original Form 1040. Correspond for any missing information including signature.</li> </ul> b.  1. Edit a received date on the Form 1045 and route to Accounts Management with all attached documents including Form 1040. (No Form 1040 is left to process.)  2. Edit Action Code “ <b>640</b> ”, attach Form 4227, and route Form 1045 to Accounts Management.
<b>1045</b> , Application for Tentative Refund (Photocopied or incomplete) a. Photocopied b. Page(s) 3 and/or 4-5 (Schedule A/Schedule B) without page 1 and/or 2 of Form 1045	Yes  No	a. Route to Accounts Management. b. Take no action.
<b>1065</b> , U.S. Return of Partnership Income a. Signed original 1065 or signed photocopy of 1065  b. Unsigned photocopy of 1065	Yes  No	a. Route to Receipt and Control. <b>Note:</b> Include any related Schedules K-1.  b. Take no action.
<b>1096</b> , Annual Summary and Transmittal of U.S. Information Returns	Yes	Route 1096 and copies A of Forms 1099 to Receipt and Control.
<b>1118</b> , Foreign Tax Credits - Corporations	No	Support for entry present on Line 6z, Schedule 3 (2019 and later) with Section 962 election.

**Exhibit 3.11.3-1 (Cont. 11) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>1120</b> (series), U.S. Corporation Income Tax Return	Yes	Route to Receipt and Control. <b>Note:</b> Include any related Schedules K-1. <b>Exception:</b> Do not detach and do not route if there is an indication the Form 1120 is attached as support for a Form 1040 entry.
<b>1127</b> , Application for Extension of Time for Payment of Tax Due to Undue Hardship	Yes	a. Edit the return Received Date, if present, in the upper right corner of Form 1127. Attach a photocopy of the taxpayer's envelope, if present. See IRM 3.11.3.6.1.4. <b>Exception:</b> If the return is timely filed, do not edit a received date on Form 1127 and do not attach a photocopy of the taxpayer's envelope. b. Route to Receipt and Control.
<b>1128</b> , Application to Adopt, Change, or Retain a Tax Year	No	Documentation for a Short Period Return. Refer to IRM 3.11.3.6.2.18.
<b>1310</b> , Statement of Person Claiming Refund Due a Deceased Taxpayer	No	Refer to IRM 3.11.3.10.
<b>2031</b> , Revocation of Exemption from self-employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners	Yes	Refer to workleader. Mail to: Internal Revenue Service Stop 14M Attn: Exemption Revocation P.O. Box 12261 Covington, KY 41012-0261
<b>2106 or Form 2106-EZ</b> , Employee Business Expenses	No	Edit FPC <b>P</b> when attached. Refer to IRM 3.11.3.15.12.
<b>2119</b> , Sale of Your Home	No	" <b>X</b> " if attached.
<b>2120</b> , Multiple Support Declaration	No	Support for Dependent position 2 (2017 and prior only). Edit FPC <b>A</b> when attached. See IRM 3.11.3.13.1.1.
<b>2159</b> , Payroll Deduction Agreement	Yes	Route to Compliance Services Collection Operations (CSCO).
<b>2210 or Form 2210F</b> , Underpayment of Estimated Tax by Individuals, Estates, and Trusts - Farmers and Fishermen	No	Refer to line 38 Form 1040. See IRM 3.11.3.14.3.5.

**Exhibit 3.11.3-1 (Cont. 12) (01-01-2024)**  
**Attachment Guide**

<b>Form/Document</b>	<b>Detach?</b>	<b>Information</b>
<b>2275</b> , Records Request, Charge and Recharge	No	Edit the DLN, if present, and a received date on Form 2275. Staple to the back of the return so the form shows at least one inch above the top.
<b>2350</b> , Application for Extension of Time to File U.S. Income Tax Return	No	Support for line 10, Schedule 3. or line 26, Form 1040.
<b>2439</b> , Notice to Shareholder of Undistributed Long-Term Capital Gains	No	Support for line 13a, Schedule 3.
<b>2555 and 2555-EZ</b> , Foreign Earned Income		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “ <b>651</b> ”. Do not code any further. <b>Exception:</b> AUSPC will edit Action Code “ <b>610</b> ”.

## Exhibit 3.11.3-1 (Cont. 13) (01-01-2024)

## Attachment Guide

Form/Document	Detach?	Information
<b>2848</b> , Power of Attorney and Declaration of Representative	Yes	<p>Sort Forms 2848 and Forms 8821 by the taxpayer's address on said forms. Attach a completed routing slip and Form 3210 before shipping the batch to the correct site. Enter the volume of Forms 2848 and Forms 8821 on Form 3210. Use the following information to determine which site to ship to.</p> <p>Memphis (M/S 8423): Alabama (AL), Arkansas (AR), Connecticut (CT), Delaware (DE), Florida (FL), Georgia (GA), Illinois (IL), Indiana (IN), Kentucky (KY), Louisiana (LA), Maine (ME), Maryland (MD), Massachusetts (MA), Michigan (MI), Mississippi (MS), New Hampshire (NH), New Jersey (NJ), New York (NY), North Carolina (NC), Ohio (OH), Pennsylvania (PA), Rhode Island (RI), South Carolina (SC), Tennessee (TN), Vermont (VT), Virginia (VA), Washington, DC (DC), and West Virginia (WV).</p> <p><b>Note:</b> Memphis Address for completion of Form 3210 is:  IRS  Stop 8423  5333 Getwell Road  Memphis, TN 38118</p> <p>Ogden (M/S 6737): Alaska (AK), Arizona (AZ), California (CA), Colorado (CO), Hawaii (HI), Idaho (ID), Iowa (IA), Kansas (KS), Minnesota (MN), Missouri (MO), Montana (MT), Nebraska (NE), Nevada (NV), New Mexico (NM), North Dakota (ND), Oklahoma (OK), Oregon (OR), South Dakota (SD), Texas (TX), Utah (UT), Washington (WA), Wisconsin (WI), and Wyoming (WY).</p> <p><b>Note:</b> Ogden address for completion of Form 3210 is:  IRS  Stop 6737  1973 Rulon White Blvd.  Ogden, UT 84201</p> <p><b>Note:</b> Form 2848 and Form 8821 from US Territories and international addresses are also sorted and sent to Shipping with Form 3210 using the following transshipping address:  PAMC International CAF  Stop 4-H14.123  2970 Market St  Philadelphia, PA 19104-5016</p>
<b>3210</b> , Document Transmittal	No	Refer to workleader.
<b>3439</b> , Statement of Annual Income (Individual)	No	Route the entire return to Collection.

**Exhibit 3.11.3-1 (Cont. 14) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>3449</b> , Referral Report	No	Edit the DLN, if present, and a received date on Form 3449. Staple to the back of the return so the form shows at least one inch above the top.
<b>3465</b> , Adjustment Request	No	Edit the DLN, if present, and a received date on Form 3465. Staple to the back of the return so the form shows at least one inch above the top.
<b>3468</b> , Investment Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>3520</b> , Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts	No	Edit Audit Code “H” and continue processing.
<b>3520A</b> , Annual Information Return of Foreign Trust with a U.S. Owner	No	Edit Audit Code “H” and continue processing.
<b>3531</b> - Pink	No	Route entire return to ASFR. See IRM 3.11.3.6.2.20.1
<b>3903</b> , Moving Expenses	No	Support for line 14, Schedule 1. Refer to IRM 3.11.3.15.14.
<b>3911</b> , Taxpayer Statement Regarding Refund	Yes	If Form 3911 is for a different tax period from the return, detach and route to Refund Inquiry.
	No	If Form 3911 is for the same tax period as the return or no tax period indicated, research for a TC150. If posted, route entire return to Refund Inquiry.
<b>3949</b> , Information Report Referral	Yes	Route to your local function based on the box checked on lines 9-14 on the second page.
<b>3949-A</b> , Information Referral	Yes	Route to Ogden, Mail Stop 6273.
<b>4029</b> , Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits  a. Original form	Yes	a. Route immediately to the Compliance function at: Philadelphia Campus 4-G08, 151 2970 Market St. Philadelphia, PA 19104
	No	b. IRM 3.11.3.16.4.
<b>4089-B</b> , Notice of Deficiency - Waiver	Yes	Route using the return envelope mail stop.

**Exhibit 3.11.3-1 (Cont. 15) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>4255</b> , Recapture of Investment Credit	No	Support for line 17z, Schedule 2. Refer to IRM 3.11.3.16.13.
<b>4361</b> , Application for Exemption from self-employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners		
a. Original form	Yes	a. Edit envelope Post Mark Date (or received Date if an envelope is not attached) on Form 4361 and route it, along with any additional copies of Form 4361 to the Compliance Function at: Internal Revenue Service Center, Philadelphia, PA 19255-0733
b. Photocopy of approved application, Form 4361	No	b. Refer to IRM 3.11.3.16.4.
<b>4506 or 4506T</b> , Request for Copy of Tax Return	Yes	Route to Receipt and Control.
<b>4506F</b> , A Request for Copy of Fraudulent Tax Return	No	Route to Accounts Management
<b>4549</b> , Income Tax Examination Changes	Yes	Route to Examination or to Exam Field Support (EFS) at mail stop M/S 632-2 if shown on return envelope.
<b>4562-FY</b> , Depreciation and Amortization	No	<b>“X”</b> Form 4562-FY. <b>Note:</b> Take no action when Form 4562 is attached.
<b>4563</b> , Exclusion of Income for Bona Fide Residents of American Samoa		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered	No	b. Edit Action Code <b>“651”</b> . Do not code any further.
<b>4810</b> , Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)	Yes	Route Form 4810 and a copy of the letters testamentary, if present, to Examination.

**Exhibit 3.11.3-1 (Cont. 16) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>4868</b> , Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	No	Refer to IRM 3.11.3.8.6 and IRM 3.11.3.17.10. Route <b>loose</b> Forms 4868 to Receipt and Control.
<b>4970</b> , Tax on Accumulation Distribution of Trusts	No	Support for line 17z, Schedule 2. Refer to IRM 3.11.3.16.13(3).
<b>5074</b> , Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code <b>"651"</b> . Do not code any further.
<b>5329 - Loose</b> , Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts	No	Route <b>loose</b> Form 5329 to Receipt & Control.
<b>5330</b> , Return of Excise Taxes Related to Employee Benefit Plans	Yes	Route to Receipt and Control. TY 17 and prior, delete amount from line 63, Form 1040.
<b>5332</b> , Request for Verification of Name and Taxpayer Identification Number	Yes	Route to Receipt and Control.
<b>5471</b> , Information Return of U.S. Persons with Respect to Certain Foreign Corporations or 5471 Sch G-1 or other supporting schedule	No	Edit Audit Code <b>"H"</b> and FPC <b>"W"</b> and continue processing.
<b>5472</b> , Information Return of 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	No	Edit Audit Code <b>"H"</b> and continue processing.
<b>5495</b> , Request for Discharge from Personal Liability Under Internal Revenue Code Section 6905	No	Route to Examination.

**Exhibit 3.11.3-1 (Cont. 17) (01-01-2024)**  
**Attachment Guide**

<b>Form/Document</b>	<b>Detach?</b>	<b>Information</b>
<b>5500 (Series)</b> , Annual Return/Report of Employee Benefit Plan	Yes	Route to Receipt and Control requesting them to stamp a received date on Form 5500.
<b>5564</b> , Notice of Deficiency Waiver		
a. From Examination	Yes	a. Route to Examination.
b. From Collection	No	b. Route entire return to Collection.
c. From Underreporter	Yes	c. Route to Underreporter.
<b>5601</b> , Statutory Notice of Deficiency		
a. From Examination	Yes	a. Route to Examination.
b. From Collection	No	b. Route entire return to Collection.
c. From Underreporter	Yes	c. Route to Underreporter.
<b>5884</b> , Work Opportunity Credit	No	Support for line 6z, Schedule 3. Refer to IRM 3.11.3.17.7.
<b>5884-A</b> , Employee Retention Credit for Employers Affected by Qualified Disasters	No	Support for Form 3800. See IRM 3.11.3.30.
<b>6458</b> , Certification and Election Form	Yes	Route to Examination.
<b>6478</b> , Biofuel Producer Credit	No	Support for line 6z, Schedule 3. Refer IRM 3.11.3.17.7.
<b>6497</b> , Information Return of Nontaxable Energy Grants or Subsidized Energy Financing	Yes	Route to Planning and Analysis.
<b>6513</b> , Extension of Time to File Not Allowed		
a. With a letter of disagreement or cancelled check	Yes	a. Route the form and the letter or cancelled check to Accounts Management.
b. By itself	No	b. Take no action.
<b>6765</b> , Credit for Increasing Research Activities	No	Support for Form 3800. See IRM 3.11.3.30.

**Exhibit 3.11.3-1 (Cont. 18) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>6781</b> , Gains and Losses from Section 1256 Contracts and Straddles	No	If taxpayer notes Deferred tax from Form 6781 on or near Line 38, Form 1040: <ul style="list-style-type: none"> <li>Edit CCC “<b>3</b>”</li> <li>Edit Action Code “<b>620</b>”</li> <li>Attach Form 4227 and notate Tax Straddle Investment</li> </ul>
<b>7004</b> , Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns	Yes	Route to Receipt and Control.
<b>7202</b> , Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals	No	Support for line 13b, Schedule 3.
<b>7204</b> , Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes-Provisional Foreign Tax Credit Agree	No	Edit FPC “ <b>2</b> ” (TY22-TY24)
<b>7205</b> , Energy Efficient Commercial Buildings Deduction	No	Edit FPC “ <b>3</b> ” (TY22-TY24)
<b>8009-A</b> , We Need More Information to Process your Amended Return	No	Route to 1040-X, unless <b>process as original</b> is present.
<b>8082</b> , Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	No	Edit Audit Code “ <b>Q</b> ” and continue processing.
<b>8176/8176SP</b> , Request for Information About Tax Form		
a. Unnumbered return	No	a. Route entire return to Collection.
b. Numbered return	Yes	b. Route to Collection.
<b>8264</b> , Application for Registration of a Tax Shelter	Yes	Route to OSPC.
<b>8275/8275R</b> , Disclosure Statement/Regulation Disclosure Statement	No	Edit Audit Code “ <b>K</b> ” and continue processing.
<b>8283</b> , Noncash Charitable Contributions	No	Support for line 12, Schedule A. Refer to IRM 3.11.3.18.1.7.

**Exhibit 3.11.3-1 (Cont. 19) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>8288</b> , U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons a. Original b. Copy	Yes No	a. Route to OSPC b. Take no action
<b>8288-A</b> , Statement of Withholding on Certain Dispositions by Foreign Persons or notation of Form 8288-A anywhere on the return a. Unnumbered return  b. Numbered return	No  No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.  b. Edit Action Code “ <b>651</b> ”. Do not code any further.
<b>8288-B</b> , Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests	Yes	Route Form 8288-B to: Director, OSPC Accounts Management Operation 1973 N. Rulon White Boulevard Ogden, UT 84404
<b>8302</b> , Electronic Deposit of Tax Refund of \$1 Million or More	No	Follow instructions at IRM 3.11.3.14.3.1(3).
<b>8332</b> , Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent	No	TY17 and prior: support for entry present on line 6c, Form 1040. Edit FPC <b>A</b> when attached. See IRM 3.11.3.13.1.1.
<b>8379</b> , Injured Spouse Claim and Allocation	No	Refer to IRM 3.11.3.6.2.11.
<b>8396</b> , Mortgage Interest Credit	No	Support for line 6g, Schedule 3. Refer IRM 3.11.3.17.7.
<b>8404</b> , Interest Charge on DISC-Related Deferred Tax Liability	Yes	Route to Receipt and Control.
<b>8453</b> , U.S. Individual Income Tax Transmittal for an IRS e-file Return	No	When Form 8453 is on <b>top</b> of return, route entire return to Receipt and Control. Otherwise, take no action.
<b>8586</b> , Low-Income Housing Credit	No	Support for Form 3800. See IRM 3.11.3.30.

**Exhibit 3.11.3-1 (Cont. 20) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>8609</b> , Low-Income Housing Credit Allocation Certification	No	Support for Form 8586. Refer to IRM 3.11.3.17.7 and IRM 3.11.3.30.
<b>8611</b> , Recapture of Low-Income Housing Credit	No	Support for line 16, Schedule 2. Refer to IRM 3.11.3.16.13.
<b>8621</b> , Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	No	“X” Form 8621.
<b>8689</b> , Allocation of Individual Income Tax to the Virgin Islands or notation of Form 8689 anywhere on the return	No	Support for Form 1040, line 33 dotted portion or Schedule 3, line 13z or 14. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
<b>8693</b> , Low Income Housing Credit Disposition Bond	No	Support for line 6z, Schedule 3. Refer to IRM 3.11.3.16.13.
<b>8697</b> , Interest Computation Under the Look-Back Method for Completed Long-Term Contracts		
Refund or amended return (Form 8697, line 9 of page 1 or line 10 of page 2)	Yes	Route to Accounts Management.
<b>8801</b> , Credit for Prior Year Minimum Tax - Individuals, Estates and Trusts.	No	Support for line 6b, Schedule 3. Refer to IRM 3.11.3.17.7.
<b>8804</b> , Annual Return for Partnership Withholding Tax (Section 1446)		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “651”. Do not code any further.
<b>8805</b> , Foreign Partner’s Information Statement of Section 1446 Withholding Tax or notation of Form 8805 anywhere on the return		

**Exhibit 3.11.3-1 (Cont. 21) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “651”. Do not code any further.
<b>8813</b> , Partnership Withholding Tax Payment Voucher (Section 1446)		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “651”. Do not code any further.
<b>8815</b> , Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989	No	Support for line 3, Schedule B. Refer to IRM 3.11.3.19.1.2.
<b>8820</b> , Orphan Drug Credit	No	Support for line Form 3800. See IRM 3.11.3.30.
<b>8821</b> , Tax Information Authorization	Yes	See Exhibit 3.11.3-1 Attachment Guide for Form 2848.
<b>8822</b> , Change of Address		Edit the new address from Form 8822 to the caption of the tax return unless there is an indication the address is not permanent. Route loose Forms 8822 to Entity Control. Refer to IRM 3.11.3.9.2.3.1. <b>Note:</b> If Form 56 is also present route with Form 8822, do not separate the forms.
a. Box 1 or no box is checked	No	a. Take no further action.
b. Box 2 is checked	Yes	b. Route to Entity Control. <b>Note:</b> If Form 56 is also present route with Form 8822, do not separate the forms.
<b>8824</b> , Like-Kind Exchanges	No	Edit FPC “L”.
<b>8826</b> , Disabled Access Credit	No	Support for Form 3800. See IRM 3.11.3.30.

**Exhibit 3.11.3-1 (Cont. 22) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>8828</b> , Recapture of Federal Mortgage Subsidy	No	Support for line 6z, Schedule 3. Refer to IRM 3.11.3.16.13. <b>Note:</b> “X” Form 8828.
<b>8829</b> , Expenses for Business Use of Your Home	No	Support for line 30, Schedule C. Refer to IRM 3.11.3.20.9.3.
<b>8830</b> , Enhanced Oil Recovery Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8832</b> , Entity Classification Election	Yes	Route to OSPC.
<b>8833</b> , Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)		
a. Unnumbered return	No	a. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
b. Numbered return	No	b. Edit Action Code “651”. Do not code any further.
<b>8835</b> , Renewable Electricity and Refined Coal Production Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8836</b> , Qualifying Children Residency Statement (for earned income credit)	Yes	Route to Receipt and Control for transshipment KCSPC
<b>8844</b> , Empowerment Zone and Renewal Community Employment Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8845</b> , Indian Employment Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8849</b> , Claim for Refund of Excise Taxes	No	Edit CCC “Y” and an Action Trail.
<b>8854</b> , Initial and Annual Expatriation Information Statement		

**Exhibit 3.11.3-1 (Cont. 23) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
a. Unnumbered return	No	a. Stop coding. Immediately forward returns containing Form 8854 in their entirety to AUSPC at: Internal Revenue Service Mail Stop 4301 AUSC 3651 S IH 35 Austin, TX 78741 <b>Note:</b> AUSPC only - Route to Stop 4301.
b. Numbered return	No	b. Edit Action Code “651”. Do not code any further.
<b>8857</b> , Request for Innocent Spouse Relief	Yes	<ul style="list-style-type: none"> <li>Expedite on a daily basis Form 8857 and any supporting documentation to: <b>Internal Revenue Service CSO (Campus Support Operation) Stop #840F 7940 Kentucky Drive Florence, KY 41042</b> <b>Note: Form 8857 must be received by CSPC within 10 days of receipt by IRS.</b></li> <li>Edit CCC “3” and an Action Trail on the return. Also edit an Action Trail on Form 8857.</li> <li>Refer to IRM 3.11.3.6.2.12.</li> </ul>
<b>8859</b> , District of Columbia First-Time Homebuyer Credit	No	Support for line 6h, Schedule 3.
<b>8860</b> , Qualified Zone Academy Bond Credit	No	Support for line 6z, Schedule 3.
<b>8861</b> , Welfare-to-Work Credit	No	Support for prior year Form 3800. See IRM 3.11.3.30.2.
<b>8862/8862(SP)</b> , Information to Claim Certain Credits After Disallowance	No	Edit Audit Codes as listed below and continue processing. <ul style="list-style-type: none"> <li>“U” when Part II, EIC portion of the form is completed.</li> <li>“2” when Part III, CTC/RCTC/ACTC/ODC portion of the form is completed, (TY17 and later only).</li> <li>“3” when Part IV, AOTC portion of the form is completed, (TY17 and later only).</li> </ul> <b>Note:</b> “X” this form.
<b>8864</b> , Biodiesel Fuels Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships	No	Edit FPC “X” when Form 8865 is attached to the return (Form 1040 or 1040-NR).
<b>8874</b> , New Markets Credit	No	Support for Form 3800. See IRM 3.11.3.30.

**Exhibit 3.11.3-1 (Cont. 24) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>8879</b> , IRS <i>e-file</i> Signature Authorization		
a. Unnumbered return with Form 14039/ Form 14039 (SP) attached, SPC "B" present, or indication of ID theft	No	a. Do not research, continue processing the return.
b. Unnumbered return	No	b. Research to determine if TC150 has posted, unless indication of rejected e-file or return not received. 1. If no TC150 has posted, " <b>X</b> " Form 8879 and process the return. 2. If TC150 has posted, send return to 1040-X Function.
c. Numbered return	No	c. Process return as usual.
<b>8881</b> , Credit for Small Employer Pension Plan Startup Costs	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8882</b> , Credit for Employer-Provided Childcare Facilities and Services	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8885</b> , Health Coverage Tax Credit	No	Support for line 13c, Schedule 3 (TY21 and prior only).
<b>8886</b> , Reportable Transaction Disclosure Statement	No	Edit FPC " <b>J</b> " and continue processing.
<b>8896</b> , Low Sulfur Diesel Fuel Production Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8898</b> Statement for Individuals who begin or end bona fide residence in a US Possession.		
a. Unnumbered return	No	a. Stop coding. Immediately forward returns containing Form 8898 in their entirety to AUSPC at: Internal Revenue Service Mail Stop 4301 AUSC 3651 S IH 35 Austin, TX 78741 <b>Note:</b> AUSPC only - Route to Stop 4301.
b. Numbered return	No	b. Stop Coding. Edit Action Code " <b>651</b> ".
<b>8904</b> , Oil and Gas Production from Marginal Wells	No	Support for Form 3800. See IRM 3.11.3.30.

**Exhibit 3.11.3-1 (Cont. 25) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>8906</b> , Distilled Spirits Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8907</b> , Non-conventional Source Fuel Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8908</b> , New Energy Efficient Home Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8909</b> , Energy Efficient Appliance Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8911</b> , Alternative Fuel Vehicle Refueling Credit	No	Support for Form 3800. Refer to IRM 3.11.3.30.
<b>8913</b> , Credit For Federal Telephone Excise Tax Paid	No	Delete “ <b>X</b> ” Form 8913.
<b>8917</b> , Tuition and Fees	No	Delete “ <b>X</b> ” Form 8917.
<b>8931</b> , Agricultural Chemicals Security Credit	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8932</b> , Credit for Employer Differential Wage Payments	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8933</b> , Carbon Dioxide Sequestration	No	Support for Form 3800. See IRM 3.11.3.30.
<b>8938</b> , Statement of Foreign Financial Assets	No	Follow instructions at IRM 3.11.3.6.2.10.
<b>8939</b> , Allocation of Increase in Basis for Property Received from a Decedent	Yes	Edit FPC “ <b>Q</b> ” and route to Receipt & Control for transshipment to CSPC. <b>Note:</b> Take no action when Form 8939 is not signed.
<b>8948</b> Preparer Explanation for Not Filing Electronically	No	Explanation filed by paid preparer with Form 1040, Form 1040A or Form 1040EZ explaining why return not filed electronically. See IRM 3.11.3.14.8.
<b>8965</b> , Health Coverage Exemptions	No	Delete when attached to a return.
<b>8990</b> , Limitation on Business Interest Expense for Section 163(J)	No	Edit FPC “ <b>R</b> ” when Form 8990 is attached to return (Form 1040 or 1040-NR).
<b>8992</b> , US Stockholder Calculation Global Intangible Low-Taxed Income (GILTI)	No	Edit FPC “ <b>R</b> ” when Form 8992 is attached to return (Form 1040 or 1040-NR).
<b>8993</b> , Deduction for Foreign-Derived Intangible income and Global Intangible Low-Taxed Income	No	Edit FPC “ <b>R</b> ” when Form 8993 is attached to return (Form 1040 or 1040-NR).

**Exhibit 3.11.3-1 (Cont. 26) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>8994</b> , Employer Credit for Paid Family and Medical Leave	No	Edit FPC “ <b>R</b> ” when Form 8994 is attached to return (Form 1040 or 1040-NR).
<b>8995-A Schedule A</b> , Specified Service Trades or Businesses	No	Edit FPC “ <b>H</b> ” when Form 8995-A Schedule A is attached to return (Form 1040 or 1040-NR) and delete the Schedule.
<b>8995-A Schedule B</b> , Aggregation of Business Operations	No	Edit FPC “ <b>H</b> ” when Form 8995-A Schedule B is attached to return (Form 1040 or 1040-NR) and delete the Schedule.
<b>8995-A Schedule D</b> , Special Rules for Patrons of Agricultural or Horticultural Cooperatives	No	Edit FPC “ <b>H</b> ” when Form 8995-A Schedule D is attached to return (Form 1040 or 1040-NR) and delete the Schedule.
<b>9282</b> , Electronic Payment Voucher	No	See 1040-V.
<b>9325</b> , Acknowledgement and General Information for Taxpayer Who Files Electronically		
a. Unnumbered return with Form 14039/ Form 14039 (SP) attached, SPC “B” present, or an indication of ID theft	No	a. Do not research, continue processing
b. Unnumbered Return	No	b. Research if information is present on line 1, with or without the line 1 box marked, to determine if TC150 has posted, unless indication of rejected e-file or return not received. 1) If no TC150 has posted “ <b>X</b> ” Form 9325 and process return. 2) If TC150 has posted, send to Form 1040-X Function.
c. Numbered return	No	c. Process return as usual.
<b>9358</b> , Information About Your Tax Return		
a. Filed by Individual Income Taxpayers		
1. Unnumbered return	No	1. Route entire return to Collection.
2. Numbered return	Yes	2. Route Form 9358 to Collection
b. Filed by Business Taxpayers	Yes	b. Route to Collection.

**Exhibit 3.11.3-1 (Cont. 27) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>9465</b> , Installment Agreement Request	Yes	If available, perfect the Amount Paid and Total Tax Due entries on Form 9465 before routing to Collection. <ul style="list-style-type: none"> <li>AUSPC route to Stop 5501</li> <li>KCSPC route to Stop P4, Stop 5000</li> <li>OSPC route to Stop 5500</li> </ul>
<b>12412</b> , Operations Assistance Request (OAR)	No	Refer to IRM 3.11.3.73.2(5).
<b>12518</b> , (ASFR Routing Form)	No	Route entire return to Collection.
<b>13133</b> , Expedite Processing Cycle	No	Refer to IRM 3.11.3.6.1.5.
<b>13441-A</b> , Health Coverage Tax Credit (HCTC) Monthly Registration and Update	Yes	Route to AUSPC, Stop: 6098 - Entity <b>Exception:</b> Do not detach if Form 8885 is present.
<b>13844</b> , Application for Reduced User Fee for Installment Agreements	Yes	Route to KCSPC ACS Support Stop P-4 5050.
<b>14039/14039 (SP)</b> , Identity Theft Affidavit  a. For primary or secondary taxpayer	No	a. Edit FPC "8" when Form 14039 is attached or edit FPC "9" when Form 14039 (SP) is attached. <b>Note:</b> This instruction also applies to the presence of police reports or other white mail that purports to notify the Service of identity theft. Do not research for TC 150 when there is an indication of ID Theft. Copies of Driver's License, Social Security Cards, or Passports by themselves are not an indication of ID Theft. Do not edit FPC <b>8</b> or <b>9</b> without other indicators or statements such as police reports.

**Exhibit 3.11.3-1 (Cont. 28) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
b. Child or dependent of the taxpayer	Yes	<p>b. Refer entire return to workleader.</p> <p>If a taxpayer cites IDT and/or attaches Form 14039, and/or police reports or other supporting documentation and claims that someone has claimed their child/dependent on another tax return. The workleader will photocopy Form 14039, letter or statement. Attach all photocopied items (Form 14039 and documentation) to the return. Send the original Form 14039, letter, and documentation to ICT (Accounts Management).</p> <p><b>Caution:</b> Do not edit FPC "8" or FPC "9" for a dependent filing Form 14039 or Form 14039 (SP).</p> <p><b>Note:</b> Route loose Form 14039 or Form 14039 (SP) to ICT (Accounts Management).</p>
<b>14095</b> , The Health Coverage Tax Credit (HCTC) Reimbursement Request Form	Yes	<p>Route to AUSPC, Stop: 6098 - Entity</p> <p><b>Exception:</b> Do not detach if Form 8885 is present.</p>
<b>14157</b> , Return Preparer Complaint	Yes	Route to Receipt and Control
<b>14157-A</b> , Tax Return Preparer Fraud or Misconduct Affidavit	No	<p>a. If attached to CP notice or IRS letter, route the entire return to the function that originated the notice or letter.</p> <p>b. If loose form or with other correspondence, route the entire return to ICT.</p>
<b>14653</b> , Streamlined Foreign Offshore	No	<p>Stop coding. Route as international for transshipment to AUSPC.</p> <p><b>Note:</b> AUSPC only - Rebatch as international.</p>
<b>14654</b> , Streamlined Domestic Offshore	No	<p>Stop coding. Route as international for transshipment to AUSPC.</p> <p><b>Note:</b> AUSPC only - Rebatch as international.</p>
<b>15103</b> , Form 1040 Return Delinquency	Yes	<p>Route to AUSPC CSCO (Stop 5501) or Fresno Campus Support, CSCO (Stop 81105) Include in the action trail, tax form, tax period, tax id number and balance due if available.</p> <p><b>Exception:</b> If using CP 59 or Form 15103 (see IRM 3.11.3.14.5(8)h)) as support for a valid signature(s) on the return do NOT detach, continue processing the return.</p>
<b>15227</b> , Identity Protection and Victim Assistance Request	Yes	Route to ICT

**Exhibit 3.11.3-1 (Cont. 29) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>ACA Petition</b>	Yes	Send to: IRS Room 3244 1111 Constitution Avenue, NW Washington, DC 20224
<b>Acknowledgement of documents/payments received</b>  a. Self-addressed <b>stamped</b> envelope attached  b. Self-addressed stamped envelope <b>not</b> attached	a. Yes  b. No	a. Route to Receipt and Control  b. Continue processing return
<b>Amended Joint FMA/MFS</b>	No	Edit Action Code “ <b>460</b> ”. Prepare Form 4227 with instructions to route to Examination and leave the return in the batch.
<b>Automated Substitute for Return (ASFR) Collection Letters 2320-2331, 2465-2469 and 2564</b>	No	Route the entire return to Collection. KCSPC: route to Fresno or Austin
<b>Disaster Cases</b>	No	Refer to IRM 3.11.3.6.1.3.
<b>EIC Fraud Informant Correspondence</b>	No	Take no action. See: <b>Statement or notation that taxpayer(s) SSNs or dependents are being claimed on another return.</b>
<b>Hardship Cases.</b> Taxpayer indicates that they will suffer severe consequences due to their tax situation.	No	Refer to your Work Leader. Work Leader will refer to IRM 3.11.3.6.1.4.
<b>Health Insurance Marketplace- Application for Exemption from the Shared Responsibility Payment</b> for Individuals who Experience Hardships	Yes	Route to Receipt and Control.

**Exhibit 3.11.3-1 (Cont. 30) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>Identity Theft Documentation.</b> This includes any of the following: <ul style="list-style-type: none"> <li>• copies of police reports indicating identity theft</li> <li>• Form 14039 or Form 14039 (SP), Identity Theft Affidavit</li> <li>• Copies of Social Security cards, passports, driver's licenses, etc.</li> <li>• Notation of "IDT"</li> <li>• Notation of identity theft on Form 8948 or other attachment</li> </ul>	No	<b>Note:</b> See Exhibit 3.11.3-1, Form 14039, Identity theft Affidavit
<b>Indication of Excluded Foreign Income</b>  a. Only indication is an attached Form 1116 with or without a receipt for foreign taxes paid  b. Otherwise:	No	a. Take no action. Refer to IRM 3.11.3.27.1(6).  b.
1. Unnumbered return	No	1. Stop coding. Route as international for transshipment to AUSPC. <b>Note:</b> AUSPC only - Rebatch as international.
2. Numbered return	No	2. Edit Action Code "651". Do not code any further.
<b>Innocent Spouse Relief request</b>	Yes	Edit CCC "3" and an Action trail on the return. Also edit an Action Trail on the routed document. Refer to IRM 3.11.3.6.2.12. Route the correspondence or photocopied notation and any supporting documentation to CSPC.
<b>IRC 965 Transition Tax Statement or similar statement/worksheet</b>	No	Edit RPC "F". For TY17, also edit CCC "P" and Action Code "300". <b>Note:</b> For TY18 and later, do not edit RPC "F" when Form 965-A is attached without an entry on line 20, Schedule 2 unless an amount is present elsewhere (line 8z, Schedule 1 or line 13z, Schedule 3).

**Exhibit 3.11.3-1 (Cont. 31) (01-01-2024)**  
**Attachment Guide**

Form/Document	Detach?	Information
<b>Loose Transcribable Forms or Schedules</b>	NA	Route to Accounts Management <b>Exception:</b> Do not route loose Schedule H or Form 5329 to AM.
<b>Loose Passports</b>	NA	Route to ITIN
<b>Original Personal Documents</b> -- SSN card, marriage license  a. Original	Yes	a. Route the document(s) with taxpayer's complete address to your work leader. Work leader will complete Form 14219, <i>Return of Documentation to the Taxpayer</i> . <b>Reminder:</b> Keep all documents attached with Form W-7/W-7(SP) when routing to AUSPC. <b>Exception:</b> Do not detach death certificates on decedent returns.
b. Photocopy	No	b. Take no action.
<b>POW/MIA</b>	No	Route entire return to Accounts Management.
<b>Predetermined Negligence Penalty</b>  a. Unnumbered return  b. Numbered return	No  No	a. Edit CCCs "3" and "Y" and an Action trail and continue processing.  b. <ul style="list-style-type: none"> <li>Edit CCC "3"</li> <li>Prepare Form 3465. Edit the DLN, TC350, and predetermined negligence penalty amount.</li> <li>Route Form 3465 to Accounts Management.</li> <li>Provide a list of DLNs to Output Review.</li> <li>Indicate "Associated with notice and forward to Accounts Management - Predetermined Negligence Penalty" .</li> </ul>
<b>Prisoner Correspondence</b>	Yes	Route to Accounts Management. If attached to an original return, detach before routing. See IRM 3.11.3.3.6(4).
<b>Refund Inquiry</b>	Yes  No	If inquiry is for a different tax period from the return, detach and route to Refund Inquiry.  If inquiry is for the same tax period as the return, research for a TC150. If posted, route entire return to Refund Inquiry.
<b>Remittance</b>	No	Hand carry to your manager/workleader.

Exhibit 3.11.3-1 (Cont. 32) (01-01-2024)  
Attachment Guide

Form/Document	Detach?	Information
Request for Assistance in securing Forms W-2 from employer, etc.	Yes	Route to Accounts Management.
Request for forms, adjustments, information	Yes	Route to Accounts Management.
Request for Manual Refund	No	Edit Action Code “341” and continue processing.
Request for payment plan or Statement Taxpayer Unable to Pay Tax	Yes	Edit amount paid (if any), total of tax due, and route the statement to Collection. <b>Note:</b> At SPC option, a photocopy of pages 1 and 2 of the tax return may be routed to Collection instead of making the above entries. Refer to Processing Reference Guide for information on hardship returns.
Request for payment by credit card	No	Refer to IRM 3.11.3.3.6(7).
Request for refund less than \$1	No	Edit Action Code “341” and continue processing.
Soldier & Sailor Relief Act Statement	Yes	Edit CCC “M” and route to Accounts Management.
State and/or Local tax returns (original or copy with taxpayer’s original signature)	Yes	Route to Receipt and Control.
	No	If corresponding for missing signature on Form 3531, also ask the taxpayer to detach their state/local return regardless of whether or not it is signed. Use Box 29 of Form 3531.
Statement or notation that taxpayer is an “Injured Spouse”	No	Refer to IRM 3.11.3.6.2.11.
Statement or notation that taxpayer(s) SSNs or dependents are being claimed on another return	No	Take no action.
Statement that taxpayer wants refund applied to Public Debt	Yes	Route to Accounts Management.
Statement that taxpayer is not liable for ES penalty	No	Refer to IRM 3.11.3.14.3.5 and Exhibit 3.11.3-9.

**Exhibit 3.11.3-1 (Cont. 33) (01-01-2024)****Attachment Guide**

<b>Form/Document</b>	<b>Detach?</b>	<b>Information</b>
<b>Statement that taxpayer is not liable for late filing or late payment penalties</b>	No	Refer to IRM 3.11.3.8.7 and Exhibit 3.11.3-9.
<b>Another tax return not listed in this guide (Form 706, Form 941, Prior Year 1040, etc.), original or signed copy</b>	Yes	Route to Receipt and Control.

**Exhibit 3.11.3-2 (04-25-2022)****Action Codes**

Only one Action Code can be assigned to a document and must be edited in the following priority: **300, 310, 4XX, 6XX, 2XX, 3XX.**

Continue perfecting returns assigned an action code unless otherwise specified.

***Correspondence***

<b>Code</b>	<b>Explanation</b>
<b>211</b>	First correspondence
<b>212</b>	Second correspondence
<b>215</b>	International correspondence
<b>224</b>	ACA correspondence

***In-House Research***

<b>Code</b>	<b>Explanation</b>
<b>300</b>	IRC 965
<b>310</b>	Statute control
<b>320</b>	Entity control

***EXAM/CI/RIVO Review***

<b>Code</b>	<b>Explanation</b>
<b>331</b>	Frivolous filer review
<b>332</b>	Criminal Investigation
<b>333</b>	Prompt audit
<b>334</b>	Joint committee return
<b>335</b>	Frivolous case
<b>336</b>	RIVO review
<b>337</b>	Other CI
<b>370</b>	Examination

***Accounting***

<b>Code</b>	<b>Explanation</b>
<b>341</b>	Manual refund
<b>342</b>	Verification of credits
<b>343</b>	Other accounting

**Exhibit 3.11.3-2 (Cont. 1) (04-25-2022)****Action Codes*****Entity Research***

<b>Code</b>	<b>Explanation</b>
<b>351</b>	TIN research
<b>352</b>	Name research
<b>353</b>	Address research
<b>354</b>	Filing requirement research
<b>355</b>	Other MFTRA research
<b>360</b>	Other in-house research

***Management Suspense***

<b>Code</b>	<b>Explanation</b>
<b>420</b>	Management suspense – A
<b>430</b>	Management suspense – B
<b>440</b>	Management suspense – C
<b>450</b>	Management suspense – D
<b>460</b>	Management suspense – E
<b>480</b>	Early-filed suspense

***Missing Document***

<b>Code</b>	<b>Explanation</b>
<b>510</b>	Missing document

***Rejects***

<b>Code</b>	<b>Explanation</b>
<b>610</b>	Renumber non-remittance
<b>611</b>	Renumber with remittance
<b>620</b>	Non-Master File (NMF)/Non-ADP
<b>640</b>	Void document
<b>651</b>	International document (transship to AUSPC)

**Exhibit 3.11.3-3 (01-01-2024)****Audit Codes**

<b>Code</b>	<b>Explanation</b>
<b>B</b>	<ul style="list-style-type: none"> <li>No reply to correspondence for missing Schedule C, D, E, F or Form 4797 with a attached.</li> </ul>
<b>C</b>	Form 8283, Part I and any of the following are true: <ul style="list-style-type: none"> <li>Checkbox 2b, Qualified Conservation Contribution is marked or</li> <li>Checkbox 2b1, Certified Historic Structures is marked or</li> <li>Line 3, Column h, Qualified Conservation Contributions Relevant Basis contains values other than zero.</li> </ul>
<b>D</b>	High income non-filer return identified by Collection.
<b>H</b>	1. A form in the list below is present: <ul style="list-style-type: none"> <li>Form 926, <i>Foreign Trust</i></li> <li>Form 3520, <i>Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts</i></li> <li>Form 3520-A, <i>Annual Return of Foreign Trust With a U.S. Owner</i></li> <li>Form 5471, <i>Information Return of U.S. Persons With Respect to Certain Foreign Corporations</i></li> <li>Form 5472, <i>Information Return of a Foreign Owned Corporation</i></li> </ul> OR 2. Schedule B, line 8, box marked "yes"
<b>I</b>	Binding contract not attached to claim for First Time Homebuyer Credit
<b>K</b>	Disclosure statement, Refund scheme, preparer Identified.
<b>L</b>	Joint committee case: Section 6501 (d), request for prompt audit assessment identified by Exam.
<b>Q</b>	Form 8082, <i>Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)</i> , is attached
<b>R</b>	Return meets criteria for Frivolous Filing. Edited or stamped by Compliance.
<b>U</b>	Taxpayer has attached Form 8862, <i>Information to Claim Certain Credits After Disallowance</i> , with the Earned Income Credit portion of the form completed for TY17 and later or Form 8862 is attached for TY16 and prior.
<b>Z</b>	Form 8919, <i>Uncollected Social Security and Medicare Tax on Wages</i> , is filed with return and is incomplete.
<b>2</b>	Form 8862, <i>Information to Claim Certain Credits After Disallowance</i> , is filed with the return and the Child Tax Credit/Additional Child Tax Credit/Credit for Other Dependents portion of the form is completed. Valid TY17 and later.
<b>3</b>	Form 8862, <i>Information to Claim Certain Credits After Disallowance</i> , is filed with the return and the American Opportunity Credit portion of the form is completed. Valid TY17 and later.

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**Exhibit 3.11.3-4 (01-01-2023)**  
**Computer Condition Codes (CCC)**

When CCC “3” is edited, it must be edited first.

Edit all other codes in sequence found.

Any time CCC “Y” is edited on the return leave an Action Trail indicating the reason for the “Y” code.

**Exhibit 3.11.3-4 (Cont. 1) (01-01-2023)**  
**Computer Condition Codes (CCC)**

Code	Explanation
<b>A</b>	Both Primary and Secondary taxpayers are deceased during the tax period of the return.
<b>B</b>	Return appears to be Non-Compute return but taxpayer computed tax liability to zero. Suppresses the generation of CP51, which informs taxpayer IRS computed their tax.
<b>D</b>	UN Operation, Haiti, Former Yugoslavia (TY94/93 only), or Somalia (TY93/92 only) return. <b>Note:</b> Do not enter CCC M if the return is a Combat Zone Return (IRM 3.11.3.6.1.1.1)
<b>E</b>	Deletes filing requirements for taxpayers who are <b>not</b> deceased.
<b>F</b>	Primary taxpayer is deceased during the tax period of the return.
<b>G</b>	Form 1040-X which amends Presidential Election Campaign Fund (PECF) selection.
<b>H</b>	The box on Form 1040, line 6c is checked indicating a Lump Sum Election is present.
<b>J</b>	Filing Status Code 2 or 3 with Secondary SSN missing and Amish/Mennonite or Form 4029 is notated.
<b>K</b>	Taxpayer in combat zone (Operation Enduring Freedom (Afghanistan) Combat Zone/ Operation Iraqi Freedom Combat Zone).
<b>L</b>	Refund on an overpaid decedent return is to be issued with the First Name and Second Name lines (e.g., executor) reversed on refund check.
<b>M</b>	Reasonable cause established by taxpayer for not paying the tax balance due.
<b>N</b>	Generates a 60 day extension of time to file for taxpayers who are out of the country on the due date of the return.
<b>O</b>	Indicates a manual refund was issued before the return was processed; also freezes amount from refunding when return posts.
<b>P</b>	Reasonable cause established by taxpayer to suppress computer generated Estimated Tax Underpayment Penalty.
<b>Q</b>	Qualifying Non-Dependent's name is listed in filing status section of return.
<b>R</b>	Reasonable cause for delinquent filing; suppresses the delinquency penalty.
<b>U</b>	Suppresses credit interest on a No Reply return.
<b>W</b>	Refund on overpaid return is to be issued to the Second Name Line (e.g., surviving spouse) of a deceased person or to the stateside spouse of a person serving overseas. Suppresses the first name line on the refund check.
<b>Y</b>	Forces the return to ERS for manual review.
<b>Z</b>	Restricts the computation of interest and failure to pay penalty.
<b>1</b>	Generates transaction and action code combinations to generate systemic freeze conditions on selected IMF returns (edited by RICS for Revenue Protection).
<b>3</b>	Freezes the release of a refund on the account at Master File

**Exhibit 3.11.3-4 (Cont. 2) (01-01-2023)****Computer Condition Codes (CCC)**

<b>Code</b>	<b>Explanation</b>
<b>4</b>	Edited by Exam on original return secured after a Substitute for Return (SFR) has been filed in place of return
<b>7</b>	Identifies the account as having had reasonable cause denied.
<b>8</b>	Refund return and only one Form W-2, that is a substitute, altered, handwritten or typed Form W-2 is attached.
<b>9</b>	Secondary taxpayer is deceased during the tax period of the return.

**Exhibit 3.11.3-5 (01-01-2024)**  
**Form Processing Code (FPC)**

Code	Explanation
<b>A</b>	TY2017 and prior, Form 8332, <i>Release of Claim to Exemption for Child of Divorced or Separated Parents</i> , Form 2120, <i>Multiple Support Declaration</i> , or a copy of a divorce decree stating exemption entitlement is attached.
<b>D</b>	TY2016 and later, a Federally-declared disaster loss is claimed on Schedule A and Form 4684.
<b>G</b>	Form 8938, <i>Statement of Foreign Financial Assets</i> is attached.
<b>H</b>	Form 8995-A Schedule A, Schedule B, Schedule C, or Schedule D is attached.
<b>J</b>	Form 8886, <i>Reportable Transaction Disclosure Statement</i> is attached to the return.
<b>L</b>	Form 8824, <i>Like-Kind Exchanges</i> , is filed with the return.
<b>P</b>	Form 2106, <i>Employee Business Expenses</i> , is attached.
<b>Q</b>	Form 8939, <i>Allocation of Increase in Basis for Property Acquired from a Decedent</i> , is attached.
<b>R</b>	One or more of the Forms 8990, 8992, 8993, or 8994 is attached.
<b>W</b>	Form 5471 or Form 5471 Schedule G-1, or another schedule supporting Form 5471 is attached.
<b>X</b>	Form 8865 or a schedule supporting Form 8865 is attached to the tax return (Form 1040 or 1040-NR).
<b>2</b>	Form 7204 is attached (TY22-TY24).
<b>3</b>	Form 7205 is attached (TY22-TY24).
<b>5</b>	Form 6251 is attached.
<b>8</b>	Taxpayer identified themselves as being an identity theft victim and attached Form 14039, <i>Identity Theft Affidavit</i> , or a police report.
<b>9</b>	Taxpayer attached a Spanish language version of the Identify Theft Affidavit (Form 14039SP) to any type of form within the 1040 family, and therefore a Spanish version of the CP01S notice will be issued.

**Exhibit 3.11.3-6 (01-01-2024)**  
**Return Processing Codes (RPC)**

Edit all codes in sequence found.

Code	Explanation
<b>B</b>	Taxpayer indicates does not want or qualify for EIC. Forces the computer to compute EIC to zero.
<b>C</b>	“Community Property” taxpayer who does not enter any income items, but claims the benefit of Community Property and reports a prorated share of community income as AGI. The Community Property states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington and Wisconsin
<b>D</b>	Form 8962 <b>Premium Tax Credit</b> is attached with <b>QSEHRA</b> noted on the top of the form.
<b>F</b>	Taxpayer has included IRC Section 965 claims and/or payments on the return. (TY17 and later.)
<b>G</b>	Forces the computer to bypass the check for a withholding amount error.
<b>H</b>	Other Contributions amount equal to or greater than \$500 is present on Schedule A and Form 8283.
<b>K</b>	Indicates the return has been cleared by Statute Control. Valid on prior year returns only.
<b>L</b>	Tax return is blank other than Entity or contains all zeros or insignificant entries.
<b>M</b>	Unemployment Compensation box checked on Form 8962 for TY2021.
<b>N</b>	Identifies non-employee compensation for Examination to assess SE tax liability.
<b>S</b>	Taxpayer is not liable for self-employment tax (includes ministers who have filed a waiver and Statutory Employees).
<b>T</b>	Forces the computer to accept Capital Gains distribution without an attached Schedule D.
<b>U</b>	Form 8949 is attached with <b>Z</b> or <b>Y</b> code present in Column (f) of form. (Taxpayer indicates deferral on the gain from the sale of an asset by investing in a Qualified Opportunity Zone Fund on Form 8949, <b>Sales and Other Dispositions of Capital Assets</b> .)
<b>V</b>	Serves as an indicator for statistical purposes to identify computer-generated, paper filed returns.
<b>X</b>	Indicates LB&I screening of international returns for Revenue Protection.
<b>Y</b>	Identifies returns dummed to process a “loose” Schedule H.
<b>3</b>	Indicates Form 5329 is not required.
<b>4</b>	Other Contribution amount equal to or greater than \$500,000 is present on Schedule A, and appraisal for donated property is present on Form 8283.
<b>5</b>	TY22 return with Deemed Payment Election (DPE) under IRA.

**Exhibit 3.11.3-7 (01-01-2024)**  
**Special Processing Codes (SPC)**

Code	Explanation
<b>A</b>	Non-Passive Activity Loss (NPA) noted by taxpayer on Schedule E, line 26.
<b>B</b>	Edited by the RIVO, ITVA, CSCO AFSR, or AM Function. If a SPC "B" is present, continue processing.
<b>D</b>	Form 2441 indicated Tax Exempt Child Care Provider or LAFCP or Due Diligence Statement is attached or indication is present in lieu of the Provider's TIN.
<b>E</b>	There is an entry present on Form 1040, line 1b or taxpayer noted "HSH" indicating wages reported includes household employee wages received.
<b>J</b>	Taxpayer indicates wages earned in a penal institution.
<b>K</b>	Form 8863, <i>Education Credits</i> , is present with the box checked on line 7 for ineligibility of the refundable American Opportunity Credit.
<b>L</b>	More than two dependents are claimed on Form 2441 and/or attachments.
<b>M</b>	RICS ONLY. Do not remove.
<b>N</b>	Claim of Right (IRC 1341) cleared by Exam.
<b>V</b>	Validation required for Excess Social Security Tax Withholding (Revenue Protection)
<b>Y</b>	Computer generated return prepared using Free File Software, "FFF" is present in the bottom margin of the return.
<b>Z</b>	Form 5405, <i>First-Time Homebuyer Credit</i> , line 2 box checked. The Primary taxpayer does not have to repay the credit.
<b>4</b>	Alimony Received and/or Alimony Paid date is after 12-31-2018.
<b>7</b>	Form 5405, <i>First-Time Homebuyer Credit</i> , line 2 box checked. The secondary taxpayer does not have to repay the credit.

**Exhibit 3.11.3-8 (01-01-2024)****Unallowable Codes**

The Unallowable Codes in this exhibit are for informational purposes only. Do not edit an unallowable code unless specifically told to do so in line by line instructions.

Edit all codes in sequence found.

Only three (3) codes may be used. If more than 3 unallowables are identified, edit Unallowable Code "98" for the third code with no amount and explain the additional codes and amounts in the memo portion of Form 3471.

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## Exhibit 3.11.3-8 (Cont. 1) (01-01-2024)

## Unallowable Codes

Code	Explanation
33	<b>Personal expenses for medical care.</b> Personal or living expenses (except for transportation to obtain medical care) incidental to medical treatment, such as meals, lodging in excess of \$50 per day (per individual), health club dues, diet foods, funeral expenses and maternity clothes. <b>Note:</b> Includes Medical/Dental Expenses (not limited to the amount greater than 7.5% of AGI)
34	<b>Federal taxes.</b> Income, Social Security (FICA) and Excise taxes on automobiles, telephone, air transportation, custom and import duties.
35	<b>Utility taxes.</b> Sewer, water, phone, garbage, gas, electric, etc. <b>Exception:</b> This does not include sales taxes paid on certain utilities in Minnesota and Wisconsin.
36	<b>State and local taxes.</b> Hotel, meal, air fare, inheritance, stamp, poll, mortgage transfer tax, etc.
37	<b>Automobile licenses and tags.</b> Personal automobile registration, tag and license taxes or fees <b>Exception:</b> Residents of Alabama, Arizona, California, Colorado, Connecticut, Georgia, Indiana, Iowa, Kentucky, Maine, Massachusetts, Michigan, Minnesota, Mississippi, Montana, Nebraska, Nevada, New Hampshire, Oklahoma, South Carolina, Virginia, Washington, and Wyoming.
38	<b>Child Support.</b> Expense for support of a child or individual (not to be confused with child care).
40	<b>Educational expenses.</b> Educational and related expenses for someone other than the taxpayer or spouse (This includes tuition, books, transportation, lodging, etc. for individuals other than taxpayer).
41	<b>Personal interest paid.</b>
42	<b>Contributions.</b> The monetary value of the taxpayer's time or labor, contributions to individuals, or non-qualifying organization such as foreign charities (except for Canadian charities) or lobbying groups.
43	<b>Auto expenses for trade or business.</b> Any amount claimed for trade or business transportation in excess of 57.5 cents per mile.
45	<b>Sale of personal residence.</b> Expenses for sale or purchase of personal residence (closing expenses, settlement fees, legal fees, Realtor commissions, etc.) unless those items are specifically claimed as part of moving expenses.
46	<b>Personal insurance.</b> Premiums paid for life, automobile, home, liability, etc., not claimed as an employee business expense.

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**Exhibit 3.11.3-8 (Cont. 2) (01-01-2024)****Unallowable Codes**

<b>Code</b>	<b>Explanation</b>
<b>61</b>	Form 8859, <b>Carryforward of the District of Columbia First-Time Homebuyer Credit</b> , claim for \$1000 or more.
<b>77</b>	<b>Disabled Access Credit.</b> Taxpayer filed Form 1040 with Form 8826 attached. No Schedule C, Schedule E, or Schedule F present and no entry on line 24z, Schedule 1 (line 21, Form 1040, TY17 and prior).
<b>79</b>	<b>Alternative Motor Vehicle Credit/Electric Motor Vehicle Credit.</b> Taxpayer claimed the <b>same</b> vehicle on more than one of Form 8834, Form 8936 and/or Form 8910.
<b>84</b>	<b>First-Time Homebuyer Credit Recapture</b> - Our records show the taxpayer could not have transferred the home as part of a divorce settlement.
<b>89</b>	<b>Health Coverage Tax Credit (HCTC)</b> - 1) The taxpayer is eligible for the Health Coverage Tax Credit and claimed the HCTC and Premium Tax Credit (PTC) for the same month, or 2) The taxpayer-recipient is 67 years of age or older and ineligible for HCTC.
<b>92</b>	<b>Loss of personal residence or property</b> - Schedule D or Schedule A reporting a loss personal residence, etc.), not including assets designated as “rental” or “inheritance”.
<b>98</b>	<b>More than three unallowables.</b> Edit unallowable code “98” for the third unallowable with no dollar amount.

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### Examples of Reasonable Cause

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**Exhibit 3.11.3-10 (01-01-2016)****State Codes and Zip Codes Perfection Chart (State Order)**

State Code	State Name	ZIP Code		State 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 3.11.3-11 (01-01-2023)****Self-Employment Income*****Self-Employment Income (List is not all inclusive)***

<b>A - D</b>	<b>D - M</b>	<b>M - S</b>	<b>S - Z</b>
Accountant	Disc Jockey	Model	Stenographer
Actor/Actress	Draftsman	Motion Picture Worker	Steward
Administrator	Dressmaker	Mover	Stock Clerk
Agent	Driver	Musician	Surgeon
Airplane Pilot	Economist	Music Teacher	Surgical Worker
Analyst	Electrician	Navigator	Surveyor
Appraiser	Elevator Operator	Newspaper Carrier (No Indication of Minor Child)	Tailor
Architect	Engineer (any kind)	Nurse	Taxicab Driver
Artist/Art Worker	Engraver	Nursemaid	Teacher
Athlete	Entertainer	Nursery Worker	Teamster
Automatic Data Processing Equipment Operator	Farmer/Farm Worker	Official (sports)	Telegraph Operator
Baby-sitter	Fireperson	Optical Worker	Telephone Operator
Baggage Porter	Football Player	Optician/Optometrlist	Telephone Repairman/Worker
Bailiff	Fortune Teller	Painter	Teller
Baker	Freelance Writer	Palmist	Textile Worker
Bank Teller	Funeral Director	Parking Lot Attendant	Therapist
Barber	Garbage Collector	Pharmacist	Timekeeper
Bartender	Gardener	Photographer	Trainer
Baseball Player	Gas Station Worker	Pilot	Transcriber
Bell Person	Geologist	Plumber	Translator
Billing Clerk	Golfer	Policeman	Truck Driver
Bookbinder/Publisher	Guard	Policewoman	Tutor
Bowler	Guide	Pollster	Typist
Broker	Hairdresser	Porter	Upholsterer
Brick Mason/Setter	Host/Hostess	Printer	Usher
Building Contractor	Hotel Worker	Proofreader	Veterinarian

**Exhibit 3.11.3-11 (Cont. 1) (01-01-2023)**  
**Self-Employment Income**

<b>A - D</b>	<b>D - M</b>	<b>M - S</b>	<b>S - Z</b>
Bus Driver	Housekeeper	Protective Agency	Waiter
Cabinet Maker	Inspector	Publisher	Waitress
Caddie	Instructor	Radio DJ	Washer
Cafeteria Worker	Interpreter	Railroad Conductor	Watchman
Civil Engineer	Investigator	Railroad Worker	Welder
Cleaner	Janitor	Real Estate Worker	Wholesale Trader
Clerk (any kind)	Jockey	Receptionist	Window Washer
Commercial Artist	Judge	Recreation Worker	Writer
Commissions	Key punch Operator	Registered Nurse	Yardman
Computer Operator	Laborer	Repair Person	
Computer Specialist	Laundrer	Reporter	
Conductor	Lawn Care	Retail Trader	
Construction Worker	Lawyer	Roofer	
Consultant	Lay Midwife	Sales Clerk	
Cook/Chef	Librarian	Scientist (any kind)	
Cutter	Library Assistant	Sculptor Secretary	
Dancer	Longshore Worker	Seamstress	
Decorator/Designer	Mail Carrier/Clerk	Sheriff	
Dental Assistant	Mechanic	Singer	
Dentist	Messenger	Social Worker	
Detective	Metal Worker	Statistical Clerk	
Director's Fee	Miner	Statistician	

**Exhibit 3.11.3-12 (01-01-2023)****Not Self Employment***Not Self-Employment Income (List is not all inclusive)*

<b>A - I</b>	<b>J- W</b>
Alimony	Jury Duty
Award	Newspaper Route (Minor Child Indicated)
Bingo	Pension
Bonus	Prize
Child Support	Rebate
ESOP	Reimbursement
Estate	Scholarship
Executive	Settlement
Fellowship	Tribe/Tribal
Foster Care	Trust
Gambling	Wages from Parent
Grant	Wages from Spouse
Incentive	

**Exhibit 3.11.3-13 (12-11-2020)****Frivolous Filer/Non-Filer Review Box Criteria and Definitions**

The Frivolous Return Program (FRP), through administration of the Internal Revenue Code Section 6702, addresses non-compliance based on unfounded legal or constitutional arguments. The law provided penalties intended to address those situations where a taxpayer is furthering a frivolous argument or demonstrates a prima facie intent to delay or impede the administration of the tax law.

**Note:** Penalties, other than those calculated automatically, must have managerial approval as per IRC 6751(b). See IRM 20.1.1.2.3, *Approval Prerequisite to Penalty Assessments*.

See the table's bullet list below for information associated with Frivolous Review Box criteria and definitions:

Frivolous Review Condition	IRM Reference
Frivolous Filer/Non-Filer Returns	IRM 3.11.3.6.1.6
Forms 2439 for an indication of "Reparation for African Americans", "Black Investment Taxes" or similar statements	IRM 3.11.3.6.1.6(6)
Altered or deleted jurat statement	IRM 3.11.3.14.5

Frivolous Review Criteria	Definition
Alleged Churches/First Amendment	Receives income from non-religious sources, and may claim a vow of poverty. Submits a return where all, or substantially all, of the gross income is claimed as a contribution deduction on Schedule A of the return.
Altered Form	Return with any or all line items altered with intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC 1308	Submits a return that contains income and deductions but the jurat has been altered or stricken. May include reference to UCC 1-308 or a statement that the return is not signed under penalties of perjury.
Amended Returns/Form 843	Files an amended return or a Form 843 to obtain a total refund on all taxes paid on prior years, based on a tax avoidance argument not supported by law.
Bosnian Refugee Claims	Involves claims citing that they are entitled as "Bosnian Refugees" to eliminate any formerly claimed tax.
Challenges to Authority/Due Process	Various administrative authorities such as delegation orders, summons authority, privacy act, etc. questioned or challenged.
Challenges to Authority/Title 26 or Law in Other Documents	Argument that Title 26 of the U.S. Code is not law because it was never enacted as named.
Claim of Right Return	Taxpayer cites a reduction to income as a "Claim of Right" and backs out some or all the wages on Schedule A. This may also result in a zero tax liability. May reference IRC 1341.

**Exhibit 3.11.3-13 (Cont. 1) (12-11-2020)****Frivolous Filer/Non-Filer Review Box Criteria and Definitions**

<b>Frivolous Review Criteria</b>	<b>Definition</b>
Disclaimer	Submits documentation which contains a disclaimer. It says "disclaims the liability for the tax due" making the liability on the return zero.
Eisner vs. Macomber	The individual reports wages but deducts them as non-taxable compensation/remuneration referencing Eisner vs. Macomber. The individual may alter line items showing non-taxable compensation or non-taxable receipts to back out some or all their income, generally resulting in a zero tax liability.
EIC with Disability Income	The individual reports disability income as the sole source of income to claim earned income credit, but does not attach a Form W-2 or Form 1099.
Exempt Employees of World Bank Organization	The individual files a return with a statement attached which asserts "World Bank Employee - Wages are not subject to income and/or non-taxable income - World Bank". The individual lists an adjustment equal to the amount of wages and claims adjusted gross income is zero. May also cite IRC 893 which provides a tax exemption to some employees of international organizations.
Federal Reserve Notes are Not Legal Tender	Argument that wages are not taxable because they were paid in federal reserve notes. Argument that the notes are not valid currency or legal tender and thus those who possess them cannot be subject to a tax on them.
Fifth Amendment	Makes an improper blanket assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Form 2555 Deduction	The individual submits a return showing income, then deducts that same amount (or a large portion of that amount) by adding "Form 2555" to Schedule 1, line 8d or 8z. Form 2555, Foreign Earned Income, is usually attached showing the individual's foreign address in the United States, the individual also shows their income on Form 2555 as "foreign earned income" even though the employer's address is also in the United States. Correspondence may be attached arguing the term "income" and stating that each of the several states are foreign countries.
In Lieu of Wages/Receipts Not Income	The individual submits a document captioned "In Lieu of U.S. Income Tax Form 1040". The individual argues that salaries and wages are not income within the meaning of the Sixteenth Amendment. The individual also argues that the labor worth a certain amount is exchanged for money worth the same amount and therefore there is no income to be taxed.
IRC 1.861 For Individual Employees	The individual files a return or claim stating that wages are not taxable based on CFR 1.861 and requests a refund of all Federal withholding.

**Exhibit 3.11.3-13 (Cont. 2) (12-11-2020)****Frivolous Filer/Non-Filer Review Box Criteria and Definitions**

<b>Frivolous Review Criteria</b>	<b>Definition</b>
IRC 1001/Even Exchange	The statement, "IRC 1001 and following; even exchange of property-Labor (property) NO GAIN REALIZED Butcher's Union Co. v. Crescent City Co., 111 US 746 S. Ct. Rpt.pp.660-661" is generally found on an attachment to the return for Miscellaneous Deductions. All or part of all income is excluded by listing it as an itemized deduction and therefore, eliminating it as taxable income. Schedule A Miscellaneous Deduction line may say "See Statement" referring to the Miscellaneous Itemized Deduction statement. <b>Note:</b> May see deductions on Schedule A, line 6.
IRC 3121	The individual contends that IRC 3121 exempts the Federal Insurance Contribution Act (FICA) portion of earnings from the definition of "wages" and therefore from "gross income" for federal income tax purposes. The individual attempts to reduce taxable income by their portion of withheld social security tax.
IRS is a private organization/collects, tributes, not taxes	Argument that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933. Also, that since the IRS deposits revenues in the Federal Reserve Bank, it is a collection agency for the bank, thereby removing the cloak of governmental immunity. Additionally, they argue that the Department of Treasury is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order".
Non-negotiable Charge Back	The individual attempts to sell their "birthright" back to the government for a large dollar amount and requests that a "Treasury Direct Account" be set up to hold the money.
Not a person or individual	Argues that they are not a person or individual within the meaning of Internal Revenue Code and are therefore not subject to income taxes.
Not a citizen/Free Citizen/Not a resident of the Federal Zone	Argues that they are not a citizen of the U.S. and receive no income or benefits from sources within the U.S. may also claim that they do not live in a federal district or zone.
Not Liable	The individual submits returns or claims with "Not Liable" printed on the return. The returns also reflect zero money amounts.
Obscene/Vulgar/Harassment	Submits documents or other materials indicating that non-filing stems from dissatisfaction with tax policies or taxation in general, which is often expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner. This includes individuals who, through receptive correspondence, indicate a refusal to comply with their tax obligations. (Note: This only applies to non-processable returns.)

**Exhibit 3.11.3-13 (Cont. 3) (12-11-2020)****Frivolous Filer/Non-Filer Review Box Criteria and Definitions**

<b>Frivolous Review Criteria</b>	<b>Definition</b>
Protest Against Government Action/ Inaction	Argument that refusal to file or pay is justified because they disagree with government policies or spending plans. May claim deductions or credits because of an objection to having taxes used to support various government activities.
Reparation Tax	Return or correspondence referring to a reparation settlement based on the impact of slavery, or may refer to black taxes, reparations for African-Americans, or 40 acres and a mule. The Reparation Tax scheme may also include a Form 2439 with a fictitious IRC section, such as Overpayment of Taxes, Department of the Treasury, or Investment Taxes.
Services not taxable/Thirteenth Amendment/Form of servitude	Argument that income results only from sale of goods, and therefore value of services is not taxable. This includes indentured servitude arguments and barter offsets. May also claim that the Thirteenth Amendment outlawed slavery. May claim to be "natural enfranchised individuals and freemen" who are residents of states, and therefore nonresident aliens for the purpose of the Internal Revenue Code.
Sixteenth Amendment	Argues that the Sixteenth Amendment was not properly ratified and therefore the federal government does not have legal authority to collect an income tax without apportionment.
Taxes are Voluntary/Law Does Not Require	Return or correspondence submitted that argues that income taxes are voluntary.
Unsigned Returns	A statement why the return is not signed is attached or added to the return itself indicating disagreement with the tax system.
Untaxed	Argument that they should not be taxed and attempts to drop out of the Social Security System. Also, will withdraw or rescind their SSN, claiming sovereign citizenship.
Valuation	Argument that income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value or labor (barter income), etc.
Wages deducted in Costs of Goods Sold	A return is submitted with a Schedule C attached claiming a deduction, which is equal or nearly equal to the amount reported as wage income.
Wages/Receipts Not Income	The individual argues that salaries and wages are not "income" within the meaning of the Sixteenth Amendment, which grants Congress the power to "Lay and collect taxes on income, from whatever source derived". The individual could also argue that labor worth a certain amount is exchanged for money worth the same amount; therefore, there is no income to be taxed.

**Exhibit 3.11.3-13 (Cont. 4) (12-11-2020)****Frivolous Filer/Non-Filer Review Box Criteria and Definitions**

<b>Frivolous Review Criteria</b>	<b>Definition</b>
Zero Return/Nunc Pro Tunc	Cites the phrase “Nunc Pro Tunc” which is Latin for “now for then” on the return, Form 1096, and/or Form 1099. Examples include: taxpayer lists all zeros and claims a refund of all federal withholding; taxpayer claims an amount for wages, AGI, and Standard Deduction, but enters no tax and claims a refund for all federal withholding; or taxpayer claims wages and AGI and carries AGI to refund line.
Zero Returns/U.S. vs Long	A return with zero money amounts. Reference may be made to “U.S. vs Long”.
Zero Wages on a Substitute Form	Taxpayer generally attaches either a substitute Form W-2, Form 1099, or Form 4852 that shows “\$0” wages or no wage information. A statement may be included indicating the taxpayer is rebutting information submitted to the IRS by the Payer. Entries are usually for Federal Income Tax withheld, Social Security Tax withheld, and/or Medicare tax withheld. An explanation on the Form 4852 may cite “statutory language behind IRC 3401 and 3121”, or may include some reference to the company refusing to issue a corrected Form W-2 for fear of IRS retaliation.

**Exhibit 3.11.3-14 (08-26-2020)**  
**Examination Review Box Criteria**

The primary objective in identifying tax returns for Examination is to promote the highest degree of voluntary compliance. Exam will provide support and help Submission Processing (SP) with any questionable return identified during processing. Exam has a multitude of programs and tolerance criteria already identified in various IRM sections.

See the table below for information associated with Examination Review Box criteria:

<b>Exam Review Criteria</b>	<b>IRM 3.11.3.6.1.5</b>
Frivolous Filer/Non-Filer Returns	

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**Exhibit 3.11.3-15 (01-01-2024)**  
**Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
<b><i>ACTION CODES</i></b>	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
<b><i>ACTION TRAIL</i></b>	A notation in the lower left side margin on page 1 of a return which indicates or explains an action taken.
<b><i>ADOPTION TAXPAYER IDENTIFICATION NUMBER (ATIN)</i></b>	A unique nine-digit temporary taxpayer identification number assigned by the IRS for a child in a domestic adoption where the adopting taxpayers are in the process of legally adopting the child but cannot get a Social Security Number for the child. Taxpayers obtain an ATIN by filing a Form W-7A with the Austin Service Campus, ATIN unit.
<b><i>ALPHA CHARACTER</i></b>	A letter of the alphabet.
<b><i>ALTERNATIVE MINIMUM TAX</i></b>	An additional tax owed by some taxpayers who claim certain deductions and credits which limit their regular tax liabilities.
<b><i>AMENDED RETURN</i></b>	A return that changes information submitted on a previously filed return.
<b><i>APPLICATION FOR TAXPAYER ASSISTANCE ORDER</i></b>	An application for relief from significant hardship usually requested by the taxpayer on Form 911.
<b><i>ATTORNEY-IN-FACT</i></b>	A private attorney or other individual designated by another person pursuant to a written instrument to act on behalf of that person in the performance of any act or acts described in the written instrument (e.g., a power of attorney on Form 2848).
<b><i>AUDIT CODE</i></b>	An alpha character edited in the right bottom margin of a return to identify a specific condition for the Examination Operation.
<b><i>AUDIT CRITERIA</i></b>	Monetary and other information used by the computer to determine if the return should be selected for audit.
<b><i>AUTOMATIC DATA PROCESSING (ADP)</i></b>	The handling and processing of data by mechanical and/or electronic equipment.
<b><i>BATCH</i></b>	A group of blocks of documents.
<b><i>BLOCK</i></b>	A group of up to 100 documents with consecutive DLNs containing the same block number (digits 9 through 11 of the DLN). (A block cannot contain more than 100 documents since the documents are numbered from 00 to 99.)

**Exhibit 3.11.3-15 (Cont. 1) (01-01-2024)**  
**Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
<b><i>BUSINESS MASTER FILE (BMF)</i></b>	A magnetic tape file containing information about taxpayers filing business returns and related documents.
<b><i>CALENDAR YEAR</i></b>	A tax year that begins January 1 and ends on December 31.
<b><i>CAPTION AREA</i></b>	The area on a return which includes the taxpayer's TIN, name, and address.
<b><i>CENTRALIZED AUTHORIZATION FILE (CAF)</i></b>	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and state tax returns. The CAF system contains two types of records: 1. Taxpayer records 2. Representative records
<b><i>CHECK DIGITS</i></b>	Two alpha characters used to identify the tax account.
<b><i>CHILD</i></b>	The taxpayer's son, daughter, stepchild, adopted child, or grandchild.
<b><i>Classified Waste</i></b>	Documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments for guidance on handling classified waste.
<b><i>CODING</i></b>	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.
<b><i>COMPUTER CONDITION CODE (CCC)</i></b>	A single alpha or numeric character edited on a return which either identifies a special condition or directs the computer to take a specific programmed action. CCCs are posted to the Master File.
<b><i>CORRESPONDENCE ACTION SHEETS (CAS)</i></b>	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return; others generate a letter.
<b><i>CREDIT ELECT RETURN</i></b>	A tax return on which the taxpayer applies all of a tax overpayment to the next year's estimated tax payments instead of asking for a refund.
<b><i>CURRENT YEAR RETURN</i></b>	For processing in 2024, a Current Year Return is a return filed for tax year 2023.
<b><i>DATA</i></b>	All information reported or coded on forms, schedules, and attachments.

**Exhibit 3.11.3-15 (Cont. 2) (01-01-2024)**  
**Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
<b><i>DECEDENT RETURN</i></b>	A return filed for a deceased taxpayer.
<b><i>DELINQUENT RETURN</i></b>	A return filed after the due date without an approved extension.
<b><i>DEPENDENCY STATUS INDICATOR (DSI)</i></b>	A code on the tax return which indicates the taxpayer can be claimed as a dependent on another person's tax return.
<b><i>DFAS</i></b>	Defense Finance and Accounting Services
<b><i>DOCUMENT</i></b>	Written information, (e.g., forms, schedules and attachments).
<b><i>DOCUMENT LOCATOR NUMBER (DLN)</i></b>	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
<b><i>DUMMYING</i></b>	The act of transferring information provided by the taxpayer onto a required transcribed form/ schedule.
<b><i>EARNED INCOME CREDIT (EIC)</i></b>	Earned Income Credit is a special credit for certain qualified taxpayers who work and have limited income. The credit reduces the amount of income tax owed (if any) and is intended to offset some of the increases in living expenses and Social Security taxes.
<b><i>ECONOMIC IMPACT PAYMENT (EIP)</i></b>	Payments authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
<b><i>EDITING</i></b>	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
<b><i>EMPLOYER IDENTIFICATION NUMBER (EIN)</i></b>	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.
<b><i>ENTRY</i></b>	Any type of mark entered by, or edited for, the taxpayer.
<b><i>EQUITABLE RELIEF ELECTION</i></b>	A request made by a person claiming they filed a joint return and does not qualify for innocent spouse relief or separate liability election. Reference IRC 6015(f).
<b><i>ERROR RESOLUTION SYSTEM (ERS)</i></b>	A system for the examination and correction of returns rejected due to taxpayer and processing errors.

**Exhibit 3.11.3-15 (Cont. 3) (01-01-2024)**  
**Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
<b><i>FIDUCIARY RETURN</i></b>	A return signed by someone other than the taxpayer which is accepted by the IRS due to the legal relationship between the taxpayer and the person signing the return.
<b><i>FILING STATUS (FS)</i></b>	A category determining the standard deduction and tax rate based on the taxpayer's marital status and living situation.
<b><i>FISCAL YEAR</i></b>	A tax year which ends on a date other than December 31.
<b><i>FORM</i></b>	An IRS document identified by a number, e.g., Form 1040.
<b><i>FORM PROCESSING CODE (FPC)</i></b>	A single alpha or numeric character edited on a return which identifies when specific forms are attached to the return.
<b><i>FOSTER CHILD</i></b>	Any child who has been placed by an authorized agency.
<b><i>FRIVOLOUS FILER/NON-FILER</i></b>	Filers and non-filers who use certain types of tax avoidance arguments which are not supported by law.
<b><i>HARDSHIP</i></b>	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures. Although a determination of hardship is highly subjective, the work leader must be consulted if a particular situation may be considered for referral to the Taxpayer Advocate Service (TAS).
<b><i>INDIVIDUAL MASTER FILE (IMF)</i></b>	A magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.
<b><i>INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)</i></b>	A unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return or are listed as a spouse or a dependent and who do not have and cannot obtain a valid Social Security Number. Taxpayers obtain an ITIN by filing a Form W-7.
<b><i>INJURED SPOUSE</i></b>	A person filing a joint return with an overpayment of taxes which is offset by their spouse's non-tax debt such as a student loan or back child-support, as well as by a tax debt that existed prior to the marriage. (A claim may be filed to protect the injured spouse's share of the joint overpayment.)

**Exhibit 3.11.3-15 (Cont. 4) (01-01-2024)**  
**Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
<b><i>INNOCENT SPOUSE ELECTION</i></b>	An election made by a person who filed a joint return, or didn't file a return jointly in a community property state, and later claims the understatement of tax is attributable to an erroneous item of the other spouse of which the claimant had no knowledge or reason to know. The claimant must establish that it would be inequitable to hold the claimant liable. To make this election, a person must file Form 8857, Request for Innocent Spouse Relief, or a similar statement signed under penalties of perjury. Reference IRC 6015(b).
<b><i>INTEGRATED DATA RETRIEVAL SYSTEM (IDRS)</i></b>	A system that enables employees in the area/territory offices and the campuses to have visual access to certain computer-based information in taxpayer accounts.
<b><i>INTEGRATED SUBMISSION AND REMITTANCE PROCESSING SYSTEM (ISRP)</i></b>	A computerized system which will convert paper tax and information documents and remittances received by IRS into perfected electronic records of taxpayer data.
<b><i>INTERNATIONAL RETURN</i></b>	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
<b><i>IRA CONDITION CODE</i></b>	A two-digit numeric code edited in the lower right margin of Page 2, Form 5329 to identify Reasonable Cause, requests for waiver, amended Forms 5329, or deceased IRA distribution recipients.
<b><i>JULIAN DATE</i></b>	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
<b><i>JURAT</i></b>	The perjury statement required in the signature area of a tax return, form, or schedule.
<b><i>LOCKBOX</i></b>	The process whereby remittances and documents are mailed to a designated P.O. Box at a commercial bank.
<b><i>MASTER FILE</i></b>	A magnetic tape record which contains taxpayer accounts.
<b><i>MEDICAL SAVINGS ACCOUNT (MSA)</i></b>	An MSA is a tax-exempt trust or custodial account set up in the USA exclusively for paying the qualified medical expenses of the account holder, spouse or dependent(s) in conjunction with a high deductible health plan.

**Exhibit 3.11.3-15 (Cont. 5) (01-01-2024)**  
**Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
<b>MISBLOCKED RETURN</b>	A Form 1040 or Form 1040-SR, found in the wrong type of block or batch. For example, a Form 1040-SR found in a batch of Forms 1040.
<b>MISFILED RETURN</b>	A Form 1040 or Form 1040-SR, filed when a BMF form should have been filed instead.
<b>NAME CONTROL</b>	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, child care providers, etc.
<b>NON-REMIT RETURN</b>	A tax return filed without a payment attached.
<b>NON-RESIDENT ALIEN (NRA)</b>	An alien individual (not a U.S. citizen), who does not meet either the green card test or the substantial presence test for the calendar year.
<b>NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)</b>	A six-digit numeric code that identifies a particular business activity.
<b>NUMERIC CHARACTER</b>	A number or numeral between 0 and 9, inclusive.
<b>PERFECTING</b>	Making returns acceptable for data entry through editing procedures.
<b>PIPELINE</b>	The areas in the IRS Submission Processing Campus that process a return from the time it is received until the data from the return is entered to an account in the IRS' main computer. These areas include Receipt and Control, Code and Edit, Data Conversion, Error Resolution, Rejects, and Unpostables.
<b>POWER OF ATTORNEY (POA)</b>	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
<b>PREPARER CODE</b>	A code edited to the right of a Paid Preparer's EIN, TIN or SSN on the Form 1040, Form 1040A or Form 1040EZ.
<b>PRESIDENTIAL ELECTION CAMPAIGN FUND (PECF)</b>	The taxpayer may designate \$3 to support the Presidential Election Campaign.
<b>PAID PREPARER TAX IDENTIFICATION NUMBER (PTIN)</b>	Paid preparer tax identification number.
<b>PRIMARY TAXPAYER</b>	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
<b>PRIMARY TAXPAYER IDENTIFICATION NUMBER (P-TIN)</b>	The TIN associated with the taxpayer who is listed first on the name line of the caption.
<b>PRIOR YEAR RETURN</b>	A return for a tax period prior to the current tax year.

**Exhibit 3.11.3-15 (Cont. 6) (01-01-2024)**  
**Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
<b><i>PROCESSABLE RETURN</i></b>	A return which meets all the requirements for ISRP input.
<b><i>RECEIVED DATE</i></b>	Date a return is received by the IRS. If the date is unknown and a Received Date is required, there is a prescribed formula for determining the date to edit as the Received Date. (Required on Amended, Fiscal Year, Short Year, Prior Year, and Delinquent Returns.)
<b><i>RE-INPUT DOCUMENT</i></b>	A document that did not post to the Master File when originally entered and is now being entered again with a Form 3893, Re-Entry Document Control.
<b><i>REMIT RETURN</i></b>	A tax return filed with a payment attached.
<b><i>REMITTANCE</i></b>	A check, money order, or cash sent in with a return.
<b><i>REMITTANCE PROCESSING SYSTEM (RPS)</i></b>	A computer controlled system through which payments and documents may be processed at a single multi-functional work station.
<b><i>RETURN</i></b>	A legal document used by the taxpayer to report income, deductions, and tax liability.
<b><i>RETURN DUE DATE</i></b>	The date in which the return is due to the Internal Revenue Service.
<b><i>RETURN PROCESSING CODE (RPC)</i></b>	A single character edited on a return to direct the computer to take specific actions in processing the return. This code does not post to the Master File.
<b><i>SCHEDULE</i></b>	An IRS document identified by alpha characters or numbers (e.g., Schedule B, Schedule 8812).
<b><i>SECONDARY TAXPAYER</i></b>	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
<b><i>SECONDARY TAXPAYER IDENTIFICATION NUMBER (S-TIN)</i></b>	The TIN associated with the taxpayer whose name appears second on a joint return.
<b><i>SELF-EMPLOYMENT TAX</i></b>	Social Security tax levied on self-employment income. This tax is computed on Schedule SE.
<b><i>SE METHOD CODE</i></b>	A single-digit numeric code edited in the bottom center margin of Schedule SE when the optional method is used to calculate self-employment tax.

**Exhibit 3.11.3-15 (Cont. 7) (01-01-2024)**  
**Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
<b>SEPARATE LIABILITY ELECTION</b>	An election made by a person who files a joint return claiming separate liability from their spouse. The claimant must be legally separated, living apart twelve months or more, or no longer married to the spouse with whom they filed the joint return at the time the claim is filed. Form 8857, Request for Innocent Spouse Relief or similar statement must be filed.
<b>SIGNIFICANT ENTRY</b>	Any positive or negative number or dollar amount other than zero.
<b>SOCIAL SECURITY NUMBER (SSN)</b>	A nine-digit number identifying the account of an individual on the Individual Master File.
<b>SPECIAL PROCESSING CODE (SPC)</b>	A single alpha or numeric character edited on a return which either identifies a special condition or directs the computer to take a specific programmed action. SPCs are posted to the Master File.
<b>SPOUSAL INDICATOR</b>	A single-digit numeric code edited to a joint return that indicates which taxpayer is filing the Form 5329 and/or Form 8606.
<b>SSA 205(c)</b>	The section of the Social Security Administration (SSA) regulations which denies the issuance of a Social Security Number to a Non-resident Alien (NRA) who has no source of income in the United States.
<b>STATUTE RETURN</b>	A return filed for a Tax Period more than three years prior to the current Tax Period.
<b>STATUTORY EMPLOYEE</b>	A self-employed independent contractor who can report income and expenses on Schedule C, but Social Security and Medicare taxes withheld are reported on Form W-2.
<b>SUFFIX</b>	Information added at the end of a word, phrase, or series of numbers. For instance, a title may be edited as a suffix to a name as in James Canary, Exec.
<b>TAX EXAMINER (TE) STAMP</b>	A rubber stamp containing a unique identifying number of the Code & Edit tax examiner working the return.
<b>TAX PERIOD</b>	The time covered by a particular return represented by the year and month in which the period ends. For example, "2312" stands for the tax year ending December 31, 2023.

## Exhibit 3.11.3-15 (Cont. 8) (01-01-2024)

## Glossary and Acronyms

GLOSSARY	DEFINITION
<b><i>TAXPAYER ADVOCATE SERVICE (TAS)</i></b>	An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
<b><i>TAXPAYER IDENTIFICATION NUMBER (TIN)</i></b>	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN) or an Employer Identification (EIN).
<b><i>THIRD PARTY DESIGNEE</i></b>	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
<b><i>TRANSACTION CODE (TC)</i></b>	A three-digit numeric code defining the precise nature of an action posted to the Master File.
<b><i>TRANSCRIPTION</i></b>	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
<b><i>UNALLOWABLE CODE (UAC)</i></b>	A two-digit numeric code edited on Form 3471 to identify conditions on a return which are unlawful by law.
<b><i>UNCOMPUTED RETURN</i></b>	A tax return filed by a taxpayer who chooses to have the IRS compute the tax or refund due.
<b><i>UNPOSTABLES</i></b>	Data which cannot be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.
<b><i>UNPROCESSABLE DOCUMENT</i></b>	A document which cannot be perfected for the ADP system, usually because of incomplete information.

**Exhibit 3.11.3-15 (Cont. 9) (01-01-2024)**  
**Glossary and Acronyms**

<b>ACRONYM</b>	<b>DEFINITION</b>
<b>AAC</b>	Agricultural Activity Code
<b>ABI</b>	Age Blind Indicator
<b>ACA</b>	Affordable Care Act
<b>ADM</b>	Administrator
<b>ADP</b>	Automatic Data Processing
<b>AEIC</b>	Advance Earned Income Credit
<b>AGI</b>	Adjusted Gross Income
<b>AIL</b>	Additional Information Line
<b>AI</b>	Annualized Income
<b>AKA</b>	Also Known As
<b>AMT</b>	Alternative Minimum Tax
<b>AMTAP</b>	Accounts Management Taxpayer Assurance Program
<b>AMT-CR</b>	Alternative Minimum Tax Credit
<b>AP</b>	Approved Paragraph
<b>APFD</b>	Alaska Permanent Fund Dividend
<b>APO</b>	Army Post Office
<b>ASED</b>	Assessment Statute Expiration Date
<b>ATIN</b>	Adoption Taxpayer Identification Number
<b>AUSPC</b>	Austin Submission Processing Campus
<b>AWS</b>	Alternative Work Schedule
<b>BMF</b>	Business Master File
<b>BOB</b>	Block Out of Balance
<b>CAF</b>	Centralized Authorization File
<b>CAS</b>	Correspondence Action Sheet
<b>CCC</b>	Computer Condition Code
<b>CFE</b>	Credit for the Elderly
<b>CGD</b>	Capital Gains Distribution
<b>CLS</b>	Common Law Spouse
<b>COMM</b>	Commissioner
<b>CONS</b>	Conservator
<b>CP</b>	Computer Paragraph

**Exhibit 3.11.3-15 (Cont. 10) (01-01-2024)**  
**Glossary and Acronyms**

<b>ACRONYM</b>	<b>DEFINITION</b>
<b>CPA</b>	Certified Public Accountant
<b>CSPC</b>	Cincinnati Submission Processing Campus
<b>CY</b>	Calendar Year
<b>DAN</b>	Deposit Account Number
<b>DCB</b>	Dependent Care Benefits
<b>DD</b>	Direct Deposit
<b>DECD</b>	Deceased
<b>DFAS</b>	Defense Finance and Accounting Service
<b>DFC</b>	Deferred Compensation
<b>DLN</b>	Document Locator Number
<b>DOD</b>	<ul style="list-style-type: none"> <li>• Date of Death</li> <li>• Department of Defense</li> </ul>
<b>DPE</b>	Deemed Payment Election
<b>DPO</b>	Diplomatic Post Office
<b>DSI</b>	Dependency Status Indicator
<b>EGA</b>	Ethics in Government Act
<b>EIC</b>	Earned Income Credit
<b>EIN</b>	Employer Identification Number
<b>EIP</b>	Economic Impact Payment
<b>ELF</b>	Electronic Filing
<b>EPE</b>	Elective Payment Election
<b>EPP</b>	Excess Parachute Payment
<b>ERS</b>	Error Resolution System
<b>ES</b>	Estimated Tax
<b>ESOP</b>	Employee Stock Option Plan
<b>ESP</b>	Economic Stimulus Payment
<b>ESPI</b>	Estimated Tax Penalty Indicator
<b>EXEC</b>	Executor
<b>FB</b>	Fringe Benefit
<b>FEC</b>	Foreign Employer Compensation
<b>FICA</b>	Federal Insurance Contribution Act

**Exhibit 3.11.3-15 (Cont. 11) (01-01-2024)**  
**Glossary and Acronyms**

<b>ACRONYM</b>	<b>DEFINITION</b>
<b>FMV</b>	Fair Market Value
<b>FNS</b>	Fuel from Non-conventional Source
<b>FPC</b>	Form Processing Code
<b>FPO</b>	Fleet Post Office
<b>FS</b>	Filing Status
<b>FSPC</b>	Fresno Submission Processing Campus
<b>FRP</b>	Frivolous Return Program
<b>FTD</b>	Federal Tax Deposit
<b>FTF</b>	Failure to File
<b>FTP</b>	Failure to Pay
<b>FY</b>	Fiscal Year
<b>GDN</b>	Guardian
<b>HHM</b>	Household Member
<b>HSH</b>	Household Employee
<b>ICS</b>	Integrated Collection System
<b>IDRS</b>	Integrated Data Retrieval System
<b>IDT</b>	Identity Theft
<b>IE</b>	Itemized Election
<b>IMF</b>	Individual Master File
<b>IRA</b>	Individual Retirement Account
<b>IRC</b>	Internal Revenue Code
<b>IRM</b>	Internal Revenue Manual
<b>IRP</b>	Information Returns Processing
<b>IRS</b>	Internal Revenue Service
<b>IRSN</b>	Internal Revenue Service Number
<b>ISRP</b>	Integrated Submission and Remittance Processing System
<b>ITIN</b>	Individual Taxpayer Identification Number
<b>KC</b>	Kidnapped Child
<b>KCSPC</b>	Kansas City Submission Processing Campus
<b>KITA</b>	Killed in Terrorist Action
<b>LAFCP</b>	Living Abroad Foreign Care Provider

**Exhibit 3.11.3-15 (Cont. 12) (01-01-2024)**  
**Glossary and Acronyms**

<b>ACRONYM</b>	<b>DEFINITION</b>
<b>LEM</b>	Law Enforcement Manual
<b>LSE</b>	Lump Sum Exclusion
<b>LTC</b>	Long Term Care
<b>MCC</b>	Martinsburg Computing Center
<b>MeF</b>	Modernized e-File
<b>MFA</b>	Married Filing Alien
<b>MFJ</b>	Married Filing Jointly
<b>MFS</b>	<ul style="list-style-type: none"> <li>Married Filing Separately</li> <li>Multiple Filing Status</li> </ul>
<b>MFT</b>	Master File Tax
<b>MIC</b>	Mortgage Interest Credit
<b>MSA</b>	Medical Savings Account
<b>MSRRA</b>	Military Spouses Residency Relief Act
<b>NAICS</b>	North American Industry Classification System.
<b>NCOA</b>	National Change of Address
<b>NEI</b>	Non-Taxable Earned Income
<b>NMI</b>	No Middle Initial
<b>NO</b>	National Office
<b>NOL</b>	Net Operating Loss
<b>NPS</b>	National Park Service
<b>NQ</b>	Non-Qualifying
<b>NR</b>	No Record
<b>NRA</b>	Non-Resident Alien
<b>ODC</b>	Orphan Drug Credit
<b>OID</b>	Original Issue Discount
<b>OSPC</b>	Ogden Submission Processing Campus
<b>OWPT</b>	Overpaid Windfall Profit Tax
<b>PAO</b>	Process As Original
<b>PAL</b>	Passive Activity Loss
<b>PCD</b>	Program Completion Date
<b>PDS</b>	Private Delivery Service

## Exhibit 3.11.3-15 (Cont. 13) (01-01-2024)

## Glossary and Acronyms

ACRONYM	DEFINITION
<b>PECF</b>	Presidential Election Campaign Fund
<b>PER REP</b>	Personal Representative
<b>POA</b>	Power of Attorney
<b>POD</b>	Post of Duty
<b>POW/MIA</b>	Prisoner of War/Missing in Action
<b>PRI</b>	Wages Earned as Prisoner
<b>PPR</b>	<ul style="list-style-type: none"> <li>Personal Property Rental</li> <li>Payment Plan Request</li> </ul>
<b>P-TIN</b>	Primary Taxpayer Identification Number
<b>Prep. TIN(PTIN)</b>	Paid Preparer Tax Identification Number
<b>PTC</b>	Premium Tax Credit
<b>PY</b>	Prior Year
<b>PYEI</b>	Prior Year Earned Income
<b>QFE</b>	Qualified Farmers Election
<b>QPA</b>	Qualified Performing Artist
<b>RE</b>	Reimbursed Expenses
<b>REC</b>	Residential Energy Credit
<b>RICS</b>	Return Integrity and Compliance Services
<b>RIVO</b>	Return Integrity and Verification Operation
<b>REMIC</b>	Real Estate Mortgage Investment Conduits
<b>RPC</b>	Returns Processing Code
<b>RPS</b>	Remittance Processing System
<b>RRB</b>	Railroad Retirement Benefits
<b>RRC</b>	Recovery Rebate Credit
<b>RRTA</b>	Railroad Retirement Tax Act
<b>RTN</b>	Routing Transit Number (for Direct Deposit)
<b>SERP</b>	Servicewide Electronic Research Program
<b>SPC</b>	<ul style="list-style-type: none"> <li>Special Processing Code</li> <li>Submission Processing Center</li> </ul>
<b>SCH</b>	Scholarship
<b>SE</b>	Self-Employment

**Exhibit 3.11.3-15 (Cont. 14) (01-01-2024)**  
**Glossary and Acronyms**

<b>ACRONYM</b>	<b>DEFINITION</b>
<b>SFR</b>	Substitute for Return
<b>SSA</b>	Social Security Administration
<b>SSI</b>	Supplemental Security Income
<b>SSN</b>	Social Security Number
<b>S-TIN</b>	Secondary Taxpayer Identification Number
<b>SST</b>	Social Security Tax
<b>SUB</b>	Supplemental Unemployment Benefit
<b>TANF</b>	Temporary Assistance for Needy Families
<b>TAS</b>	Taxpayer Advocate Service
<b>TC</b>	Transaction Code
<b>TCE</b>	Tax Counseling for the Elderly
<b>TDI</b>	Taxpayer Delinquency Investigation
<b>TE</b>	Tax Examiner
<b>TEI</b>	Tax Exempt Interest
<b>TIA</b>	Tax Information Authorization
<b>TIN</b>	Taxpayer Identification Number
<b>TP</b>	Taxpayer
<b>TR</b>	Trustee
<b>TRA</b>	Trade Readjustment Act
<b>TY</b>	Tax Year
<b>USPS</b>	United States Postal Service
<b>UT</b>	Uncollected Tax
<b>UTOT</b>	Uncollected Tax on Tips
<b>VA</b>	Veterans Administration
<b>VITA</b>	Volunteer Income Tax Assistance
<b>W/H</b>	Withholding

**Exhibit 3.11.3-16 (01-01-2023)****Form 6001: Instructions for Completing Form 6001 (Letter 12C) Correspondence Action Sheet**

- Each box on the left side of the page represents a paragraph. Check only one form or schedule per paragraph. Select as many paragraphs as needed.
- The numbers in parentheses throughout Form 6001 represent input field numbers. When a field number is followed by a blank, fill in the missing information (usually a dollar amount, a line number, or a form/schedule number). When a field number is followed by items separated by slashes, circle the correct option. Do not delete or change the field numbers.
- When filling in blanks, write the line number or form as it appears on the form. For example, line 18a will be written as “18a” with a lower case a.
- Write legibly. Edit amounts in dollars and cents. Bracket negative amounts.
- Always edit Action Code “211” on the return.

**Exception:** If corresponding for a missing Form 8962, edit Action Code “224”.

**Form 6001: Instructions for Completing Form 6001 (Letter 12C) Correspondence Action Sheet, Page 1**

	<b>Form 6001</b>
<b>A</b>	To correspond for a missing SSN for a dependent (e.g., Form 1040, Dependent area), use paragraph (F).
<b>B</b>	For paragraphs (I) through (N), check letter box I, J, or K for missing <b>forms</b> and letter box L, M, or N for missing <b>schedules</b> . Also, check one sub-box using the preprinted form or schedule number or write the form/schedule number on the blank line. The sub-box information must be filled in all the way across. If there is a choice of line numbers or forms, circle the correct option. For example, Schedule A has an entry of “600” on line 12, and Form 8283 is not attached. Check box “I”, and fill in the blank lines for the form number, the amount and line number. Write the form “8283”, the amount “600.00”, and line “12”.
<b>C</b>	Check only one form or schedule per paragraph. If additional forms or schedules are needed, select another paragraph. See the example in paragraphs (J) and (K). For example, Forms 8863 and 8880 are missing. Check paragraph (J) for the preprinted Form 8863, line 3 Schedule 3. Also, check paragraph (K) and write the form “8880”, the amount “200.00”, and the line number “4”. Circle S for Schedule and write “3”.
<b>D</b>	Check paragraph (O) to explain an entry when required. When a field number is followed by items separated by slashes, circle the correct option. For example, (38) is followed by F/S. Since the missing information is from Schedule A, circle <b>S</b> for Schedule.
<b>E</b>	In paragraph (W), circle the applicable form or schedule for field (54).
<b>F</b>	If selecting paragraph (e), only fill-ins approved by National Headquarters Analyst can be used. Refer to Exhibit 3.11.3-18 for the approved fill-in paragraphs.
<b>G</b>	Always select applicable campus fax number, paragraph (h-j).

## Exhibit 3.11.3-16 (Cont. 1) (01-01-2023)

## Form 6001: Instructions for Completing Form 6001 (Letter 12C) Correspondence Action Sheet

DRAFT									
Letter 12C Correspondence Action Sheet									
<input type="checkbox"/> Estate of _____									
Letter Input: Employee number _____ Date: _____ Reviewer _____									
Primary SSN (01) _____ (02) Batch _____ DLN (03) _____ Tax Period (04) _____ Form (05) 1040									
Note: IAT generates the data in fill-ins (01), (04) and (05) from fill-in (03) in letter input. Fill-in (02) data taken from batch cover sheet in letter input.									
A	<input type="checkbox"/>	Form (06) 1040/1040-SR is blank, illegible, missing, or damaged							
B	<input type="checkbox"/>	Missing or incomplete Primary or Secondary SSN							
C	<input type="checkbox"/>	Date of Death							
D	<input type="checkbox"/>	Deceased taxpayer – Form 1310 and court certificate required (refund returns only)							
E	<input type="checkbox"/>	Birth Certificate for deceased dependent							
A	<input checked="" type="checkbox"/>	Form 5129 – Filing Status, Exemptions, Standard Deduction Amount, Age 65/Blind							
G	<input type="checkbox"/>	Missing Form W-2 - Wage or WH amt (07) _____ Line (08) _____ Form (09) 1040/1040-SR							
H	<input type="checkbox"/>	Qualified dividends on Form (10) 1040/1040-SR line (11) 3a exceed ordinary dividends on line (12) 3b							
B	<input checked="" type="checkbox"/>	Form (13) _____	2441	Amt (14)	600.00	Line (15)	12	(16) F/S	A
			6251						
			<input checked="" type="checkbox"/> 8283						
J	<input checked="" type="checkbox"/>	Form (17) _____	<input checked="" type="checkbox"/> 8863	Amt (18)	500.00	Line (19)	29	(20) F/S	1040
			8880						
K	<input checked="" type="checkbox"/>	Form (21) _____	8962 (Repay)	Amt (22)	200.00	Line (23)	4	(24) F/S	3
			8962 (Credit)						
			<input checked="" type="checkbox"/> 8880						
L	<input type="checkbox"/>	Schedule (25) _____	A	Amt (26)		Line (27)		(28) F/S	
			C						
			D						
			1						
M	<input type="checkbox"/>	Schedule (29) _____	E	Amt (30)		Line (31)		(32) F/S	
			F						
			8812						
			2						
N	<input type="checkbox"/>	Schedule (33) _____	EIC	Amt (34)		Line (35)		(36) F/S	
			H						
			3						
D	<input checked="" type="checkbox"/>	Explain entry amt. (37) 5135.00 line (38) 10 (39) F/S	A						
P	<input type="checkbox"/>	Entry required line(s) (40) _____ (41) F/S							
Q	<input type="checkbox"/>	Total Social Security benefits line (42) 6a, Form (43) 1040/1040-SR							
R	<input type="checkbox"/>	Repayment – benefits over \$3,000 (44) UC / SS Schedule A, line (45) 16							
S	<input type="checkbox"/>	Form 6196 – At Risk Limitation to support loss on Schedule (46) _____							
T	<input type="checkbox"/>	EC 268 – Alt Min Tax liability (Form 6251)							
U	<input type="checkbox"/>	Can't determine which taxpayer is filing (47) F/S							
V	<input type="checkbox"/>	May be liable for Self Employment Tax - amount (48) _____ on line (49) _____ (50) F/S							
E	<input checked="" type="checkbox"/>	(51) Schedule SE Form 4137 / Form 5329 / Form 8919 / Form 8941 is missing or incomplete. Required to support amount (52) 1200.00 line (53) 4 (54) F/S	2						
X	<input type="checkbox"/>	Income support for EIC							

Form 6001 (Rev. 1-2023) Catalog Number 27865X publish.no.irs.gov Department of the Treasury - Internal Revenue Service

(Over)

## Exhibit 3.11.3-16 (Cont. 2) (01-01-2023)

## Form 6001: Instructions for Completing Form 6001 (Letter 12C) Correspondence Action Sheet

**DRAFT****Letter 12C Correspondence Action Sheet (continued)**☐ Estate of

- Y Form 8885 eligibility, invoices, and proof of payment
- Z EC 018 - Verify SSN(s) - date of death prior to tax period
- 0 EC 028 - Verify SSN(s) - SSA records indicate deceased
- 1 EC 029 - Verify Estimated Tax Payments
- 2 EC 030 - Verify complete SSN(s) on Forms W-2/1099-NEC
- 3 EC 101 - Form 8941, lines A and/or C checkbox
- 4 EC 190 - Form 8962 request
- 5 EC 191 - Form 8962, FPL less than 100%
- 6 EC 192 - Form 8962, Dependent MAGI
- 7 EC 196 - Form 8962, Annual calculation
- 8 EC 196 - Form 8962, Monthly calculation
- 9 EC 197, 198 or 199 - Form 8962, column a, b, or f
- a EC 195 - Form 8962, No one enrolled in Marketplace
- b EC 194 - Form 8962, Part IV, incorrect or incomplete
- c EC 193 - Form 8962, Part V, incorrect or incomplete
- d Form 1095-A request

**F** ☒ Fill in (55) (limited to 385 spaces)

f/r Signature missing - Primary/Spouse/Minor/witness/POA or court certificate  
Declaration - Batch (82) DLN (83)

g/r Deceased taxpayer - Signature required  
Declaration - Batch (82) DLN (83)

h AUSPC fax - Batch (56) DLN (57)

i KCSPC fax - Batch (58) DLN (59)

j OSPC fax - Batch (60) DLN (61)

k AUSPC MeF fax - DLN (62)

l KCSPC MeF fax - DLN (63)

m OSPC MeF fax - DLN (64)

n Fax No. (65) Name (66)

DLN (67) Phone No. (68)

o Reference to irs.gov/connect - DLN (69)

p Taxpayer Questions, Name (70)

Phone No. (71) Hours (72) Hours (73)

q Transferred Case - Name (74)

Phone No. (75) Hours (76) Hours (77)

**Preparation Instructions**

- Choose only 1 Form or Schedule when selecting Paragraphs i - N.
- Circle/Select "F" for "Form" and "S" for "Schedule".
- Circle/Select "UC" for Unemployment Compensation or "SS" for Social Security Benefits in Paragraph R.
- Always indicate the appropriate fax Paragraph h - m.
- Staple the CAS below the entity on the return.

**Input / Filing Instructions**

- Input "Form" for "F" and "Schedule" for "S".
- Input "Unemployment Compensation" for "UC" or "Social Security Benefits" for "SS" in Paragraph R.
- Input the appropriate fax Paragraph h - m.
- Input the DLN in fill-ins 03 and 81, and the applicable fill-in 57, 59, 61, 62, 63, 64, or 85.
- Always refer to both sides of Form 6001.
- Input the Batch Number in fill-ins 02 and 80, and the applicable fill-in 56, 58, 60, or 82.
- Keep CAS with return.

Batch (80)

DLN (81)

Form 6001 (Rev. 1-2023)

Catalog Number 27865X

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Department of the Treasury - Internal Revenue Service

**Edit Action Code "211" on the return after preparing Form 6001.****EXCEPTION:** When corresponding for Form 8962, edit Action Code "224".

**Exhibit 3.11.3-17 (01-01-2023)**  
**Form 3531 Instructions**

*Instructions for Form 3531, Page 1*

<b>Form 3531</b>	
<b>A</b>	Always check box 1 to request a valid original signature.
<b>B</b>	Check box 2 for a missing jurat. Altered or deleted jurat - route to Frivolous Filer Program.
<b>C</b>	Correspond for a missing SSN for the primary/secondary taxpayer <b>only</b> when corresponding for other missing information.
<b>D</b>	Correspond for a missing SSN for dependents (i.e., Form 1040, Dependent area) <b>only</b> when corresponding for other missing information.
<b>E</b>	Check box 6 when corresponding for withholding support.
<b>F</b>	Check box 7 when source of earned income is missing to support line 27.
<b>G</b>	When page 1 or 2 of Form 1040/A is missing, research as necessary for TC150 and ERS status. If not found, check box 9. Dummy page 1 caption area if missing.
<b>H</b>	Check box 10 for a misfiled return.
<b>I</b>	Check box 11-14 to request forms or schedules to support entries on forms or schedules.
<b>J</b>	Check box 15 to request multiple forms or schedules to support entries on Forms 1040.

- Line through TE stamp and stop coding.
- Circle out the received date.
- All amounts on Form 3531 must be edited in dollars and cents. Bracket negative amounts.

**Exhibit 3.11.3-17 (Cont. 1) (01-01-2023)**  
**Form 3531 Instructions**

**DRAFT**

Form **3531**  
(January 2022)

Department of the Treasury—Internal Revenue Service

**Request for Signature or Missing Information to Complete Return**

To obtain the forms, schedules or publications to respond to this letter, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

We are returning your tax return because we need more information to process it. You must complete and send us all items asked for next to the boxes checked on both sides of this form. When you reply, include this form with your return. To avoid further delay, send all requested information within **20 days**, unless otherwise instructed below. In case we need more information, provide in the spaces below your telephone number and the best hours to contact you.

Telephone \_\_\_\_\_ Hours \_\_\_\_\_

- A** ☐ 1. Your tax return doesn't show a **valid original signature** on the "Sign Here" signature line(s). A photocopied signature is not a valid signature. Don't sign this form. Sign your name on the on the "Sign Here" signature line(s) on your Form 1040/A/EZ/SR. Review conditions a-e below and follow all that apply to you.

- a. If this is a joint return, both spouses must sign the return.
- b. If you can't write your name, sign your mark in the presence of two witnesses. The signatures of the witnesses also are required.
- c. If you're signing as a parent of a minor child, sign the child's name and your name, writing "parent of a minor child," in the signature area.
- d. We require a power of attorney or court certificate in all other instances when someone other than the taxpayer is signing the return.
- e. If you signed in the **wrong place** on your return, sign your name in the "SIGN HERE" area of your return.

- B** ☐ 2. By law, the following statement must appear directly above your original signature in the "Sign Here" area of your tax return: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge." RE-PRINT your computer generated return or obtain a new Form 1040/A/EZ/SR that has this paragraph printed above the "Sign Here" area of the return and sign in the space provided.

- C** ☐ 3. Your taxpayer identification number (Social Security Number or IRS Individual Taxpayer Identification Number) is missing or doesn't show nine digits. If this is a joint return or married filing separately return, both spouses must have a number. If you don't have a number, call the Social Security Administration at 1-800-772-1213. If you can't get a Social Security Number because you don't qualify, complete Form W-7, *Application for IRS Individual Taxpayer Identification Number (ITIN)*. To apply, refer to the Form W-7 instructions. Re-submit your tax return to the IRS after you have been issued an SSN or ITIN. Write the correct SSN or ITIN in the space provided on your return. Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.

- D** ☐ 4. The dependent information on the front of your return is incomplete. Enter the following information for each dependent listed:
- a. Dependent's first and last name.
  - b. Dependent's Social Security Number (SSN), IRS Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN). Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.
  - c. If your dependent is a qualifying child for the child tax credit or qualifies for the credit for other dependents, check the box in column (4).

- ☐ 5. Attach a copy of the birth certificate for the dependent who was born and died during the tax year.

- E** ☐ 6. Attach supporting document(s) for your entry of \$\_\_\_\_\_ for federal income tax withheld. This may be a Form W-2, Form W-2G, Form 1099, or substitute Form W-2 (for example, a copy of an earning statement with year-end totals).

- F** ☐ 7. Explain the source of earned income or wages you used to compute your earned income credit and attach documents (such as Forms W-2 or Forms 1099-MISC) to support your entry.

- ☐ 8. The Forms W-2 submitted with your tax return are insufficient to support the amount you claimed for excess social security and tier 1 RRTA tax withheld. Send us all the Forms W-2 used to support your claim for excess SST/RRTA.

- G** ☐ 9. Your Form 1040/A/EZ/SR is blank, illegible, missing, damaged or in an incorrect format and we can't process it. You must resubmit the original completed form along with all applicable schedules, forms and attachments. Your original signature(s) is required.

- H** ☐ 10. It appears you may be filing individual tax forms to reflect a business entity's filing requirement. Refer to the appropriate business and/or individual forms/schedules and instructions at [www.irs.gov](http://www.irs.gov) or contact us at 1-800-829-1040 (for individuals) or 1-800-829-4933 (for businesses).

- I** ☐ 11. Complete Form or Schedule \_\_\_\_\_ to support your entry on line \_\_\_\_\_ of Form or Schedule \_\_\_\_\_.

- I** ☐ 12. Complete Form or Schedule \_\_\_\_\_ to support your entry on line \_\_\_\_\_ of Form or Schedule \_\_\_\_\_.

- I** ☐ 13. Complete Form or Schedule \_\_\_\_\_ to support your entry on line \_\_\_\_\_ of Form or Schedule \_\_\_\_\_.

- I** ☐ 14. Complete Form or Schedule \_\_\_\_\_ to support your entry on line \_\_\_\_\_ of Form or Schedule \_\_\_\_\_.

- J** ☐ 15. Complete the indicated form(s) or schedule(s) to support your entry on the line(s) of your Form 1040, Form 1040-SR or Form 1040A as listed below:

Form or Schedule \_\_\_\_\_ to support line \_\_\_\_\_.

Form or Schedule \_\_\_\_\_ to support line \_\_\_\_\_.

Form or Schedule \_\_\_\_\_ to support line \_\_\_\_\_.

Form or Schedule \_\_\_\_\_ to support line \_\_\_\_\_.

More information may be required on the reverse side.

Catalog Number 26535W

[www.irs.gov](http://www.irs.gov)

Form **3531** (Rev. 1-2022)

**Exhibit 3.11.3-17 (Cont. 2) (01-01-2023)**  
**Form 3531 Instructions**

**DRAFT**

- K** ☐ 16. You may be liable for self-employment tax on income reported on Schedule C/C-EZ or Schedule F. Submit a completed Schedule SE.
- ☐ 17. We can't determine which taxpayer is filing Form or Schedule \_\_\_\_\_. Enter the name and Social Security Number (SSN) or IRS Individual Taxpayer Identification Number (ITIN) of the taxpayer who is required to pay this tax. If both spouses are required to pay this tax, each of you must file a separate form or schedule.
- L** ☐ 18. Complete the following line(s):  
 Line(s) \_\_\_\_\_ on Form or Schedule \_\_\_\_\_.  
 Line(s) \_\_\_\_\_ on Form or Schedule \_\_\_\_\_.  
 Line(s) \_\_\_\_\_ on Form or Schedule \_\_\_\_\_.
- M** ☐ 19. Explain your entry of \$ \_\_\_\_\_ on line \_\_\_\_\_ of Form or Schedule \_\_\_\_\_ and attach the supporting form(s) or schedule(s), as required.
- M** ☐ 20. Explain your entry of \$ \_\_\_\_\_ on line \_\_\_\_\_ of Form or Schedule \_\_\_\_\_ and attach the supporting form(s) or schedule(s), as required.
- N** ☐ 21. The information about your qualifying child or children on Schedule EIC is incomplete. Enter the following information for each child listed on Schedule EIC:
- Child's complete name and year of birth.
  - Child's Social Security Number (SSN). Also, review all other SSNs listed on your return to be sure they are correct.
  - Child's relationship to you.
  - Number of months the child lived in your home during the tax year.
- ☐ 22. The information about the qualifying student on Form 8863 is incomplete. Enter the following information for each student listed on Form 8863:
- Student's complete name.
  - Student's Social Security Number.
- ☐ 23. Your Form 2441 is incomplete. Enter all information as indicated below:
- Complete all of Part I.
  - Complete the following dependent information on line 2, Part II:
    - First and last name of the qualifying person(s).
    - Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN) of the qualifying person(s). Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.
    - Qualified expenses for the qualifying person(s) listed in column (a).
  - Part II line 5 must be entered when married filing a joint return. If your spouse was a student or disabled during the tax year, the number of months your spouse was a student or disabled is required to calculate the entry.
- O** ☐ 24. Write the **date of death** for the deceased taxpayer across the top of your Form 1040/A/EZ/SR.
- ☐ 25. We can't determine who is **claiming the refund** for the deceased taxpayer(s). Print the name clearly in the signature area of the return.
- ☐ 26. You may file as married filing **jointly** and claim your spouse's exemption if your spouse died during the tax year and you didn't remarry during the tax year. Provide your spouse's name and Social Security Number (SSN) or IRS Individual Taxpayer Identification Number (ITIN). If you have a dependent child or children, you may claim qualifying widow(er) status for the two tax years following your spouse's death.
- P** ☐ 27. A return for a **deceased taxpayer must be signed** by the taxpayer's spouse or a representative of the estate—an executor, administrator, or anyone who is in charge of the decedent's property. The appropriate person must sign on the "Sign Here" signature line on the tax return. **An original signature is required. A photocopied signature is not a valid signature.**
- Q** ☐ 28. We need **additional support** for each deceased taxpayer on the return. See the items below:
- If you are a **court appointed representative**, attach a copy of the court certificate showing your appointment. A will or power of attorney is not a valid court certificate.
  - If you are **not** a court appointed representative, submit Form 1310 or change your previously submitted Form 1310, as indicated below:
    - Complete Part I, Form 1310.
    - Answer questions 2a, 2b and 3 on Form 1310. **If line 2a or 2b is answered "Yes",** the court appointed representative must file and sign the return and attach the court certificate showing his or her appointment.
- OR
- If line 3 is answered "No",** we can't issue a refund until you attach a court certificate showing your appointment as personal representatives or other evidence that you are entitled under state law to receive the refund.
- 3) **Sign** Form 1310 in the signature space provided.
- ☐ 29. Detach your state or local return and mail to the appropriate state or local agency.
- R** ☐ 30. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

To reply, use the return address on the mailing envelope or refer to IRS.gov and search "where to file."

If you have any questions regarding this form, call 1-800-829-1040.

**Exhibit 3.11.3-17 (Cont. 3) (01-01-2023)**  
**Form 3531 Instructions*****Instructions for Form 3531, Page 2***

<b>K</b>	Check box 16 when corresponding for missing Schedule C or F, Schedule SE is not attached or claimed and Schedule 1, lines 3 or 6 are \$434 or more.
<b>L</b>	Check box 18 when a line entry is required on a form or schedule.
<b>M</b>	Check box 19-20 for an explanation of entry on a form or schedule. Example: Schedule A, line 10 is missing a supporting document.
<b>N</b>	Check box 21 when the number of months is missing on Schedule EIC.
<b>O</b>	Check box 24 for a missing date of death.
<b>P</b>	Check box 27 on a decedent return when a signature is missing or photocopied. Edit "Estate of" in the caption area when no living taxpayer is present.
<b>Q</b>	Check box 28 when supporting documentary evidence is missing or incomplete on a decedent return and a valid signature is also missing. If the only correspondence is for missing or incomplete documentary evidence on a decedent return use Form 6001/A.
<b>R</b>	If selecting box 30, only approved fill-ins can be used. <b>An open paragraph (fill-in) must always be approved by the National Headquarters Analyst.</b> See Exhibit 3.11.3-18.

**Exhibit 3.11.3-18 (03-24-2022)**  
**Correspondence Fill-in Paragraphs**

Para #	Title	Text
1	Multiple tax years, need one year	<p>You sent us a tax return that includes page 1 for tax year XXXX and page 2 for tax year XXXX. To process your tax return for tax year XXXX, send us a completed return with your original signature (and your spouse's if filing jointly). Enclose your Forms W-2 and all forms or schedules used to complete your tax return.</p> <p>NOTE: XXXX = tax year.            NOTE: Tax Period in second sentence should be the tax period on page 1.</p>
2	Multiple tax years, need both years	<p>You sent us a tax return that includes page 1 for tax year XXXX and page 2 for tax year XXXX. To process your tax return, send us a completed return for each tax year with your original signature (and your spouse's if filing jointly). Enclose your Forms W-2 and all forms or schedules used to complete each tax return.</p> <p>NOTE: XXXX = tax year.</p>
3	Illegible name claiming deceased refund	The name of the person claiming the deceased taxpayer's refund is illegible. Send us the printed name of the person claiming the refund.
4	Form 1128 required for accounting period change	The tax return you submitted indicates you are changing your accounting period. Send us Form 1128, Application to Adopt, Change, or Retain a Tax Year, a copy of your application, or a statement relating to an application to change your accounting period. We are unable to process your return as submitted without this documentation or IRS authority.
5	Excess gross Social Security	We have delayed processing your return because we have questions about the withholding or credit you claimed. Send us your official supporting documents such as Form SSA-1099, Form RRB-1099, or other Form 1099 to support the withholding or credit. If we do not receive proper official documents, we may deny your claim.
6	Qualified Joint Venture	If you are electing to exempt rental real estate business from Schedule C or C-EZ as a Qualified Joint Venture Election, enter "Exempt-QJV" and the exempt amount on the dotted line to the left of Schedule SE, line 3. Subtract that amount from the total of lines 1a, 1b, and 2 and enter the result on line 3, Schedule SE. Send us your corrected Schedule SE.
7	Gambling: gross amount missing	The gross amount of your gambling winnings received is not reported on Form 1040. Send us the amount of your gross winnings shown on Form(s) W-2G, box 1.

**Exhibit 3.11.3-18 (Cont. 1) (03-24-2022)****Correspondence Fill-in Paragraphs**

Para #	Title	Text
8	Student/Disabled Form 2441/ Schedule 2	Special instructions apply for students or disabled persons when completing Child and Dependent Care Expenses, lines 4 and 5. Send us the number of months, during the tax year, that you (or your spouse if filing jointly) were either a full-time student or disabled. Also send us the correct amount for line 4 (and line 5, if filing jointly).
9	Excess SST	The Forms W-2, submitted with your tax return, are insufficient to support the amount you claimed for excess social security and tier 1 RRTA tax withheld on your Form 1040. Send us all the Forms W-2 used to support your claim for excess SST/ RRTA.
10	Form 2439 copy needed	Send us a copy of Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, to support your entry on Form 1040.
11	Form 8958 required	It appears you have allocated community property on your tax return. Send us a completed Form 8958, Allocation of Tax Amounts Between Certain Individuals in Community Property States, to support your return.
12	Form 8958 incomplete	Your Form 8958, Allocation of Tax Amounts Between Certain Individuals in Community Property States, is incomplete. Entries are required for your spouse's or partner's first name, last name, and social security number. Send us a completed Form 8958.
13	Schedule SE allocated	It appears the self-employment tax from Schedule SE has been allocated. Self-employment tax can't be allocated. Please explain your figures and let us know if all the self-employment income reported on Schedule SE belongs to you alone.
14	Form W-2 required	Send us the Forms W-2 used to support the income you reported on Schedule C, line 1. If you received a Form 1099-NEC or Form 1099-MISC for payment in cash for services or for non-employee compensation and the payer did not withhold Social Security and Medicare taxes, send us a completed Schedule SE. If you are not liable for self-employment tax, provide an explanation.
15	Schedule C/F missing	We are missing information needed to support your entry on Form 1040, _____. It appears more than one schedule was used to compute the amount. Send us all the schedules used to support the amount.  <b>Note:</b> TY18 and later, complete fill-in with "Schedule 1, line ____"; TY17 and prior, complete fill-in with "line ____".
16	Schedule C, line 1, inconsistent	Explain the amount you entered on Schedule C, line 1, for statutory income. Your entry is inconsistent with the statutory wages reported on your Form W-2.

**Exhibit 3.11.3-18 (Cont. 2) (03-24-2022)****Correspondence Fill-in Paragraphs**

Para #	Title	Text
17	Schedule C, line 1 - SE and W-2 income - Form W-2 present	Send us two completed Schedules C; one for statutory income and one for the other income reported on line 1 of Schedule C. Also, send a completed Schedule SE if you received payment in cash or as a non-employee, and the payer didn't withhold Social Security and Medicare taxes. If you are not liable for self-employment tax, provide an explanation.
18	Schedule C, line 1 - SE and W-2 income – No Form W-2	Send us two completed Schedules C; one for statutory income and one for the other income reported on line 1, along with Form W-2 to support the wage income. Also, send a completed Schedule SE if you received payment in cash or as a non-employee, and the payer didn't withhold Social Security and Medicare taxes. If you are not liable for self-employment tax, provide an explanation.
19	Form 8839 and supporting adoption documents	Send us a completed Form 8839 and provide adoption-related documents to support your claim. Documentation must be provided for each child claimed, including any credit carry-forwards from a previous year. The required documentation varies depending on whether the adoption is final or whether the child has special needs. See the Form 8839 instructions for requirements.
20	Form 5405, line 2	You have conflicting entries on your Form 5405 regarding whether you are required to repay the credit. You checked the box on line 2, Form 5405, and made entries in Part II for a repayment. Send us a corrected Form 5405.
21	Form 5405 (FTHBC) multiple disposition boxes checked line 3 (line 13 PY)	You checked more than one box (boxes a – h) on Form 5405 to define the disposition of your home. Please tell us which one best describes the disposition of your main home.
22	Form 5405 (FTHBC) - name/SSN doesn't match Primary	The social security number or name listed on your Form 5405 doesn't match the social security number or name of the primary taxpayer shown on page 1 of your tax return. Send us the correct name and social security number of the person filing Form 5405.
23	Second correspondence	Thank you for sending us the information we requested on your tax return for the period shown on page 1 of this letter. We still need more information to process your return.
24	Missing signature - spouse refuses to sign - FS2 (Married Filing Jointly) only	We can't process your return as filed. If this is a joint return, both spouses must sign. If you and your spouse do not agree to file a joint return, you must use a different filing status on your return. See Publication 501 for more information concerning your filing status options.

**Exhibit 3.11.3-18 (Cont. 3) (03-24-2022)****Correspondence Fill-in Paragraphs**

Para #	Title	Text
25	Claiming exemption for deceased spouse	You may file a joint return, if your spouse died during the tax year and you didn't remarry during the tax year. If you have dependent children, you may claim qualifying Surviving Spouse status for the following two years. Send us your spouse's name and social security number.
26	Form 8283, Schedule A	Send us a completed Form 8283, Noncash Charitable Contribution. The appraiser must complete and sign Part III of Form 8283. If you use appraisals by more than one appraiser, or if two or more appraisers contribute to a single appraisal, all the appraisers must sign Part III of Form 8283.
27	Schedule A, Art	You checked box "a" (Art contribution of \$20,000 or more) on line 4, page 2 of Form 8283, Noncash Charitable Contributions. An art deduction of \$20,000 or more requires a separate qualified appraisal. Also, entries in Section B of Form 8283 require Parts III and IV to be completed. Send us a complete copy of the signed appraisal and a completed Form 8283, if applicable.
28	Credit for Elderly (CFE) – IRS computes	To have the IRS figure your credit for the elderly, you must send us a completed Schedule R. Check the correct box in Part I, and fill in Part II, and lines 11 and 13 of Part III, if they apply to you.
29	EIC – IRS computes	To have the IRS figure your earned income credit, you must send us a completed Schedule EIC.
30	TY17 through TY12 Schedule 8812, Part 1	Schedule 8812, Part 1, must be completed for each dependent that has an Individual Taxpayer Identification Number (ITIN) and is a qualifying child for the child tax credit. Send us a completed Schedule 8812.
31	Form 1095-A	Send us a copy of your Form 1095-A, Health Insurance Marketplace Statement, to support your entries on Form 8962, Premium Tax Credit. If you didn't receive one or your Form 1095-A is incorrect, visit <a href="http://www.healthcare.gov">www.healthcare.gov</a> or your state marketplace website.
32	Loose Schedule H missing signature (Code & Edit Only)	If you are not required to file a tax return, send us a completed Part IV, Schedule H, with your original signature. If someone other than the taxpayer is signing Schedule H, include a power of attorney, court certificate or Form 2848.
33	Form 3468, NPS	Send us a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2- Description of Rehabilitation), to support your rehabilitation credit on Form 3468, Investment Credit.

**Exhibit 3.11.3-18 (Cont. 4) (03-24-2022)****Correspondence Fill-in Paragraphs**

Para #	Title	Text
34	Schedule A, Noncash contributions > \$500,000	You claimed a charitable deduction of more than \$500,000 on Schedule A, line _____. A deduction of more than \$500,000 requires a separate qualified appraisal. Also, entries in Section B of Form 8283 require Parts III and IV to be completed. Send us a complete copy of the signed appraisal and a completed Form 8283, if applicable.
35	Form 1040, line 40 (disaster notated)	Schedule A is incomplete or missing from your return. Complete the schedule with information that supports your entry for itemized deductions on Form 1040. If applicable, you must also submit any supporting forms for Schedule A, such as Form 4684.
36	Missing multiple attachments	Your return is incomplete. Your supporting forms and attachments are missing and required to process your return. You must resubmit all applicable forms and schedules to support your entries on pages 1 and 2 of your return. <b>Note:</b> This fill-in should be used only when paragraphs I through N are not adequate to request all missing forms and schedules.
37	SE Tax liability	The income you reported on line(s) _____, Form _____, indicates you may be liable for self-employment tax. This tax applies when Social Security and Medicare taxes are not withheld from your earnings. For example, if you received cash for services performed, Form 1099-MISC or Form 1099-NEC for nonemployee compensation, your earnings may be subject to self-employment tax. <b>Note:</b> Use this fill-in only when the taxpayer appears to be liable for Self-Employment Tax on more than one line of the return.
38	Thank You, Second Correspondence (PY)	Thank you for sending us the information we requested. We still need more information. The adjusted gross income transferred from page 1 to page 2 of your return doesn't match your originally filed return. Send us a newly completed tax return with your original signature(s). Include all forms and schedules required to support your tax return entries.
39	Form 5405 disposition	Your Form 5405 shows a disposition or change in the use of your main home. It also shows conflicting entries regarding whether you are required to repay the credit. If you checked the box on line 12 of Form 5405, no repayment of the credit is required. Provide an explanation for your entries in Part IV.

**Exhibit 3.11.3-18 (Cont. 5) (03-24-2022)****Correspondence Fill-in Paragraphs**

<b>Para #</b>	<b>Title</b>	<b>Text</b>
40	FS 3 with spousal income	Your return includes income for a spouse whom you claimed as a dependent. You must refile as either married filing jointly to include spousal income, or each spouse must file as married filing separately and report their individual income. Resubmit a corrected return with your original signature(s). Enclose all forms, schedules, and Forms W-2 used to complete your tax return.
41	Form 8959, line 19, withholding support	The Forms W-2, submitted with your tax return, are insufficient to support the amount you claimed for withholding on Form 8959, line 19. Submit all applicable Forms W-2 used to support this amount.

**Exhibit 3.11.3-19 (01-01-2023)****Conversion of TY17-TY14 Forms 1040, 1040A, and 1040EZ, Using 2023 Form 6114, 6114-A and/or Schedules**

<b>TY17-TY14 Form 1040</b>	<b>Prior Year Form 1040A</b>	<b>Prior Year Form 1040EZ</b>	<b>Edit to Form 6114 or Form 6114-A</b>
Line 7	Line 7	Line 1	Line 1a
Line 8a	Line 8a	Line 2	Line 2b
Line 8b	Line 8b		Line 2a
Line 9a	Line 9a		Line 3b
Line 9b	Line 9b		Line 3a
Line 10			Schedule 1, Line 1
Line 11			Schedule 1, Line 2a
Line 12			Schedule 1, Line 3
Line 13	Line 10		Line 7
Line 14			Schedule 1, Line 4
Line 15a	Line 11a		Line 4a
Line 15b	Line 11b		Line 4b
Line 16a	Line 12a		Line 5a
Line 16b	Line 12b		Line 5b
Line 17			Schedule 1, Line 5
Line 18			Schedule 1, Line 6
Line 19	Line 13	Line 3	Schedule 1, Line 7
Line 20a	Line 14a		Line 6a
Line 20b	Line 14b		Line 6b
Line 21			Schedule 1, Line 9
Line 22	Line 15		Line 9
Line 23	Line 16		Schedule 1, Line 11
Line 24			Schedule 1, Line 12
Line 25			Schedule 1, Line 13
Line 26			Schedule 1, Line 14
Line 27			Schedule 1, Line 15
Line 28			Schedule 1, Line 16
Line 29			Schedule 1, Line 17
Line 30			Schedule 1, Line 18

**Exhibit 3.11.3-19 (Cont. 1) (01-01-2023)****Conversion of TY17-TY14 Forms 1040, 1040A, and 1040EZ, Using 2023 Form 6114, 6114-A and/or Schedules**

<b>TY17-TY14 Form 1040</b>	<b>Prior Year Form 1040A</b>	<b>Prior Year Form 1040EZ</b>	<b>Edit to Form 6114 or Form 6114-A</b>
Line 31a			Schedule 1, Line 19a
Line 31b			Schedule 1, Line 19b
Line 32	Line 17		Schedule 1, Line 20
Line 33	Line 18		Schedule 1, Line 21
Line 34	Line 19		Schedule 1, Line 22
Line 35			Schedule 1, Line 25
Line 36 Dotted Portion			Schedule 1, Line 25
MSA	MSA		Schedule 1, Line 23
Line 36	Line 20		Line 10
Line 37	Line 21	Line 4	Line 11
Line 43	Line 27	Line 6	Line 15
Line 44	Line 28	Line 10	Line 16
Line 45			Schedule 2, Line 1
Line 46	Line 29		Schedule 2, Line 2
Line 48			Schedule 3, Line 1
Line 49	Line 31		Schedule 3, Line 2
Line 50	Line 33		Schedule 3, Line 3
Line 51	Line 34		Schedule 3, Line 4
Line 52	Line 35		Line 19
Line 53			Schedule 3, Line 5a
Line 54			Schedule 3, Line 7
Line 54A			Schedule 3, Line 7
Line 54B			Schedule 3, Line 7
Line 54C			Schedule 3, Line 7
Line 55	Line 36		Line 21
Line 57			Schedule 2, Line 4
Line 58			Schedule 2, Line 7
Line 59			Schedule 2, Line 8
Line 60a			Schedule 2, Line 9

**Exhibit 3.11.3-19 (Cont. 2) (01-01-2023)****Conversion of TY17-TY14 Forms 1040, 1040A, and 1040EZ, Using 2023 Form 6114, 6114-A and/or Schedules**

<b>TY17-TY14 Form 1040</b>	<b>Prior Year Form 1040A</b>	<b>Prior Year Form 1040EZ</b>	<b>Edit to Form 6114 or Form 6114-A</b>
Line 60b			Schedule 2, Line 10
Line 62C			Schedule 2, Line 13
Line 63	Line 39		Line 24
Line 64	Line 40		Line 25d
Line 65	Line 41		Line 26
Line 66a	Line 42a		Line 27
Line 66b	Line 42b		Line 1i
Line 67	Line 43		Line 28
Line 68	Line 44		Line 29
Line 69	Line 45		Schedule 3, Line 9
Line 70			Schedule 3, Line 10
Line 71			Schedule 3, Line 11
Line 72			Schedule 3, Line 12
Line 73			Schedule 3, Line 14
Line 73A			Schedule 3, Line 13a
Line 74	Line 46		Line 33
Line 76a	Line 48a	Line 13a	Line 35a
Line 77	Line 49		Line 36
Line 78	Line 50	Line 14	Line 37
Line 79	Line 51		Line 38

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