



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.12

DECEMBER 19, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits revised IRM, 3.11.12, Returns and Documents Analysis, Exempt Organization Returns.

MATERIAL CHANGES

- (1) IRM 3.11.12.2.9 - Added Routing to Other Functions, Form 5768.
- (2) IRM 3.11.12.2.9.2 - Added Routing to Entity, Change in Accounting and Initial Return.
- (3) IRM 3.11.12.2.10 - Added Instructions to Action Codes, (ERS) 501(c)(28) Railroad Trust and Religious Technology Conflict
- (4) IRM 3.11.12.2.12 - Added Return Processing Code, Forms 990-T and 1120-POL.
- (5) IRM 3.11.12.2.13 - Updated Correspondence, General, Form 4720 and Added Instructions for 501(c)(28) Railroad Trust and Religious Technology Conflict.
- (6) IRM 3.11.12.2.14.8 - IRC 6020(b) Prepared by Compliance, Deleted (f).
- (7) IRM 3.11.12.2.14.12 - Unprocessable Returns, Added Form 4720.
- (8) IRM 3.11.12.2.15 - Updated Instructions, Received Date General.
- (9) IRM 3.11.12.6.10 - Updated Instructions, Final/Termination or Initial Returns, Schedule N.
- (10) IRM 3.11.12.7 - Updated Form 990-PF, Instructions to match current Form.
- (11) IRM 3.11.12.8.4 - Added General Instructions, Form 3800, General Business Credit.
- (12) IRM 3.11.12.8.8 - Updated General Instructions, Form 990-T, Type of Organization Code, for EPE (Elective Payment Election) Credit.
- (13) IRM 3.11.12.8.8.1 - Updated Form 990-T, General Instructions, Item K.
- (14) IRM 3.11.12.11.6 - Updated General Instructions, Form 4720, Type of Organization Code.
- (15) IRM 3.11.12-4 - Updated Exhibit, Due Date Chart
- (16) IRM 3.11.12-12 - Updated Exhibit, Form 990-PF, Prior Year Conversion Chart.
- (17) IRM 3.11.12-13 - Updated Exhibit, Form 990T, Prior Year Conversation Chart.
- (18) IRM 3.11.12-17 - Updated Exhibit, Form 4720, Prior Year Conversion Chart.
- (19) IRM 3.11.12-18 - Updated Exhibit, Form 5227, Prior Year Conversion Chart.
- (20) Incorporated IPU 23U0970 issued 9-21-2023 IRM 3.11.12-12 - Updated Form 990-PF - Prior Year Conversion Chart.
- (21) Incorporated IPU 23U0960 issued 09-15-2023 IRM 3.11.12.2.13(4) - Updated Correspondence, General Instructions Status 97 and Status 99.

- (22) Incorporated IPU 23U0960 issued 09-15-2023 IRM 3.11.12.8.1 - Updated General Instructions, Form 990-T.
- (23) Incorporated IPU 23U0960 issued 09-15-2023 Exhibit 3.11.12-12 - Updated Form 990-PF - Prior Year Conversion Chart.
- (24) Incorporated IPU 23U0601 issued 05-08-2023 IRM 3.11.12.2.2 - Updated General Instructions.
- (25) Incorporated IPU 23U0601 issued 05-08-2023 IRM 3.11.12.2.5(11) - Updated Instructions, General Perfecting of EO Returns.
- (26) Incorporated IPU 23U0601 issued 05-08-2023 IRM 3.11.12.2.10(7) - Updated Action Codes instructions Status 97, Retroactive Reinstatement.
- (27) Incorporated IPU 23U0601 issued 05-08-2023 IRM 3.11.12.2.13 - Updated Correspondence, General instructions Status 97, Retroactive Reinstatement.
- (28) Incorporated IPU 23U0601 issued 05-08-2023 IRM 3.11.12.2.14.2 - Updated Amended Return Instructions.
- (29) Incorporated IPU 23U0601 issued 05-08-2023 IRM 3.11.12.7.1 - Updated General Instructions, Form 990-PF
- (30) Incorporated IPU 23U0601 issued 05-08-2023 Exhibit 3.11.12-12 - Updated Form 990-PF, Prior Year Conversion Chart.
- (31) Incorporated IPU 23U0601 issued 05-08-2023 Exhibit 3.11.12-7 - Updated Schedule H, Prior Year Conversion Chart.
- (32) Incorporated IPU 23U0502 issued 04-12-2023 IRM 3.11.12.11.6(4) - Added procedures, Form 4720 Type of Organization Code
- (33) Incorporated IPU 23U0376 issued 03-10-2023 IRM 3.11.12.2.5 - Updated General Perfecting EO Returns.
- (34) Incorporated IPU 23U0376 issued 03-10-2023 IRM 3.11.12.3.1 - Updated General Instructions, Form 990.
- (35) Incorporated IPU 23U0376 issued 03-10-2023 IRM 3.11.12.7.1 - Updated General Instructions, Form 990-PF.
- (36) Incorporated IPU 23U0259 issued 02-10-2023 IRM 3.11.12.2.11(5) - Clarified procedures for Retroactive Reinstatement.
- (37) Incorporated IPU 23U0259 issued 02-10-2023 IRM 3.11.12.2.15.1.1 - Clarified procedures for Retroactive Reinstatement.
- (38) Incorporated IPU 23U0007 issued 01-11-2023 IRM 3.11.12.2.5(11) - Updated General Perfecting procedures to include the Form 990-PF.
- (39) Incorporated IPU 23U0007 issued 01-11-2023 IRM 3.11.12.2.10(7) - Clarified procedures for Retroactive Reinstatement.
- (40) Incorporated IPU 23U0007 issued 01-11-2023 IRM 3.11.12.2.13(4) - Clarified procedures for Retroactive Reinstatement.
- (41) Incorporated IPU 23U0007 issued 01-11-2023 IRM 3.11.12.2.24(3) - Updated Signature, General, If Then Chart.

- (42) Incorporated IPU 23U0007 issued 01-11-2023 IRM 3.11.12.8.1(8) - Updated General Instructions, Form 990-T.
- (43) Incorporated IPU 23U0007 issued 01-11-2023 IRM 3.11.12.11.1(5) - Added procedures General Instructions for Form 4720.
- (44) Incorporated IPU 23U0007 issued 01-11-2023 Exhibit 3.11.12-3 - Updated Attachment Routing Guide for Form 8948.
- (45) Incorporated IPU 23U0007 issued 01-11-2023 Exhibit 3.11.12-4 - Updated Due Date Charts.
- (46) Incorporated IPU 23U0007 issued 01-11-2023 Exhibit 3.11.12-13 - Updated Exhibit 10, Form 990T, Prior Year Conversion Chart.
- (47) Updated Tax periods for E-filed returns throughout the IRM.
- (48) Updated Rev. Proc. and Announcements throughout the IRM.
- (49) Editorial changes made throughout the IRM for clarity. Reviewed and updated grammar, punctuation, links, titles, tax years/dates, website addresses and IRM references if needed.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.11.12, dated January 1, 2023.

This IRM also incorporates IRM Procedural Updates (IPUs) 23U0970, issued 9-21-2023, 23U0960 issued 9-15-2023, 23U0601 issued 05-08-2023, 23U0502 issued 04-12-2023, 23U0376 issued 03-10-2023, 23U0259 issued 02-10-2023 and 23U0007 issued 1-11-2023.

AUDIENCE

Submission Processing Document Perfection
Wage & Investment (W&I)

Deborah Holloman
Director, Shared Services
Tax Exempt and Government Entities

3.11.12

Exempt Organization Returns

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 - 3.11.12.10.2 Perfection, Editing, and Correspondence

- 3.11.12.10.3 Audit Code Edit Sheet, Line 2
- 3.11.12.10.4 Exempt Organization Master File (EOMF) Code
- 3.11.12.10.5 Lines 1-18 Perfection
- 3.11.12.10.6 Lines 21-25 Perfection and Correspondence
- 3.11.12.10.7 ♦Paid Preparer Section♦
 - 3.11.12.10.7.1 ♦Paid Preparer Checkbox Indicator♦
 - 3.11.12.10.7.2 ♦Paid Preparer PTIN♦
 - 3.11.12.10.7.3 ♦Firm's EIN♦
 - 3.11.12.10.7.4 ♦Paid Preparer Telephone Number♦
- 3.11.12.10.8 Form 4136 Perfection
- 3.11.12.11 Form 4720
 - 3.11.12.11.1 General Instructions
 - 3.11.12.11.2 Perfection, Editing
 - 3.11.12.11.3 Signature
 - 3.11.12.11.4 Remittance
 - 3.11.12.11.5 Form 4720 Abatement Requests under IRC 4962
 - 3.11.12.11.6 Type of Organization Code (Form 4720)
 - 3.11.12.11.7 Part I Perfection (Form 4720)
 - 3.11.12.11.8 Part II Perfection (Form 4720)
 - 3.11.12.11.9 Part III Perfection (Form 4720)
 - 3.11.12.11.10 Schedule G Perfection (Form 4720)
 - 3.11.12.11.11 ♦Paid Preparer Section 4720♦
 - 3.11.12.11.11.1 ♦Paid Preparer PTIN♦
 - 3.11.12.11.11.2 ♦Firm's EIN♦
 - 3.11.12.11.11.3 ♦Paid Preparer Telephone Number♦
- 3.11.12.12 Form 5227
 - 3.11.12.12.1 General Instructions
 - 3.11.12.12.2 Perfection, Editing, and Correspondence
 - 3.11.12.12.3 Type of Entity
 - 3.11.12.12.4 Part I Perfection
 - 3.11.12.12.5 Part III Perfection
 - 3.11.12.12.6 Part IV Perfection
 - 3.11.12.12.7 Part IV Correspondence
 - 3.11.12.12.8 Part V Perfection
 - 3.11.12.12.9 Part VI Perfection
 - 3.11.12.12.10 Paid Preparer Section
 - 3.11.12.12.11 Paid Preparer PTIN
 - 3.11.12.12.12 Firm's EIN
 - 3.11.12.12.13 Paid Preparer Telephone Number

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- 3.11.12.12.14 Preparation Code
 - 3.11.12.12.15 Schedule A Part I Perfection
 - 3.11.12.12.16 Schedule A Part V Perfection
 - 3.11.12.13 Form 5578
 - 3.11.12.13.1 Perfection, Editing, and Correspondence
 - 3.11.12.13.2 Instructions
 - 3.11.12.14 Form 5768
 - 3.11.12.14.1 Perfection, Editing, and Correspondence
 - 3.11.12.14.2 Instructions
 - 3.11.12.15 Form 6069 (Kansas City Only)
 - 3.11.12.15.1 Perfection
 - 3.11.12.16 Form 8872
 - 3.11.12.16.1 General Instructions
 - 3.11.12.16.2 Perfection, Editing, and Corresponding
 - 3.11.12.16.3 Page 1 Perfection
 - 3.11.12.16.4 Page 1 Correspondence
 - 3.11.12.16.5 Schedule A Correspondence
 - 3.11.12.16.6 Schedule B Correspondence

Exhibits

- 3.11.12-1 Action Codes (ERS)
- 3.11.12-2 Area Offices (EO) - Codes and States of Jurisdiction
- 3.11.12-3 Attachment Routing Guide
- 3.11.12-4 Due Date Chart
- 3.11.12-5 Form 990 (2007 & Prior) - Prior Year Conversion Chart
- 3.11.12-6 Form 990 (2008 & Subsequent) - Prior Year Conversion Chart
- 3.11.12-7 Schedule H - Prior Year Conversion Chart
- 3.11.12-8 Form 8941 - Conversion Chart
- 3.11.12-9 Form 990-EZ (2008 & Subsequent) - Prior Year Conversion Chart
- 3.11.12-10 Form 990/990-EZ, Schedule A (2007 & Prior) - Prior Year Conversion Chart)
- 3.11.12-11 Form 990/990-EZ, Schedule A 2008 - Current Conversion Chart
- 3.11.12-12 Form 990-PF - Prior Year Conversion Chart
- 3.11.12-13 Form 990-T - Prior Year Conversion Chart
- 3.11.12-14 Form 1041, Schedule D - Prior Year Conversion Chart
- 3.11.12-15 Form 1041, Schedule I- Prior Year Conversion Chart
- 3.11.12-16 Form 1120-POL - Prior Year Conversion Chart
- 3.11.12-17 Form 4720 - Prior Year Conversion Chart

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- 3.11.12-18 Form 5227 - Prior Year Conversion Chart
3.11.12-19 Frivolous Arguments Criteria

3.11.12.1
(01-01-2022)
◆IRM Deviation
Procedures◆

- (1) Program guidance doesn't always apply to the work in all offices in all areas of the country. Sometimes, you may need to work in a way that doesn't comply with the official procedures in the IRM.
- (2) Guidance that deviates from the IRM or that establishes new practices (even if temporary) must be:
 - a. Approved by a first-line executive with program responsibility (or documented designee),
 - b. Communicated to employees in writing, and
 - c. Reviewed annually if the deviation is effective longer than one year.
- (3) When you prepare a request:
 - a. Summarize the circumstances that require deviation.
 - b. Identify the applicable IRM section.
 - c. Describe the reason for the deviation (explain what caused the situation to occur and what is being done to correct it).
 - d. Specify the time frame the deviation is effective (no longer than one year).
- (4) Guidance which deviates from the IRM may require disclosure on IRS.gov to adhere to FOIA laws. For information on the E-FOIA criteria and requirements, see IRM 1.11.1.3.1, Transparency of Instructions to Staff.

3.11.12.2
(01-01-2022)
Program Scope and
Objectives

- (1) Purpose: The Submission Processing Code and Edit (**C&E**) functions use this IRM. Other IRMs for processing BMF Exempt Organization (**EO**) returns may cite this IRM. The Ogden Campus is the central processing center for all EO returns (excluding non-Master File returns). Route unprocessed EO returns received in other Campuses or field offices to the Ogden Submission Processing Campus. See IRM 3.10.72, **Campus Mail and Work Control - Receiving, Extracting, and Sorting**.
- (2) Audience - Exempt Organization Code and Edit Tax Examining Clerk at the Ogden Campus is the primary audience for this IRM.
- (3) Policy Owner - The Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) Project Owner - Submission Processing Programs.
- (5) Stakeholders - Exempt Organization Headquarters who rely on review and editing of exempt organization returns.
- (6) IRM 3.11.12 provides instructions for processing exempt organization returns in the Ogden Submission Processing Campus Code and Edit function.
- (7) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.11.12.2.1
(01-01-2022)
Format of IRM 3.11.12

- (1) **Numbers in parenthesis** (e.g., **(1)**, **(2)**), indicate paragraph numbers.
- (2) **Indented numerical lists** (e.g., **1.**, **2.**), indicate steps you **must** take in order. Complete the procedure in step one before doing the procedure in step two, and consider **all** steps.

3.11.12.2.2
(01-01-2024)
General

- (3) **Indented alphabetical or bullet lists** (e.g., **a.**, **b.**), indicate procedures or informational items where order isn't important, however, you must consider all items.
- (1) IRM 3.11.12.2 through 3.11.12.2.27.1 provides general information and instructions for EO returns and return processing.
- (2) IRM 3.11.12.3 through 3.11.12.16.6 provides the following instructions for a specific EO return:
- a. General instructions and a definition of the organization required to file.
 - b. Special instructions relating to the specific EO return.
 - c. Tips and reminders for editing, perfecting and corresponding.
 - d. Edit sheet T-lines, or coding T-lines.
 - e. Tax return and supporting form T-lines and correspondence.
- (3) Form 990 series returns are mandated to be electronically filed. Organizations can E-file returns for the current tax period and two prior tax periods. Example: 202312, 202212 and 202112. If a paper return is received for a ending tax period of 202112 or subsequent, pull the return from processing and send back to the filer. Paper returns received for tax period 202012 and prior should be processed.
- (4) If a Form 990 series return is identified as incomplete, pull the return from processing and send the return back to the filer using the appropriate correspondence letter.
- (5) If the return is being sent back to the filer, "X" out the received date.
- Note:** Once a correspondence issue has been identified, it is not necessary to continue editing the return; however, it is important to identify any additional items that require correspondence.

3.11.12.2.3
(01-01-2024)
Exempt Organization Filers Defined

- (1) The Internal Revenue Code (IRC) defines the activities of an EO.
- (2) The following returns are filed by Exempt Organizations:
- Form 990, Return of Organization Exempt From Income Tax
 - Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
 - Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
 - Form 990-T, Exempt Organization Business Income Tax Return
 - Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts
 - Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations
 - Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC
 - Form 5227, Split-Interest Trust Information Return
 - Form 6069, Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953
 - Form 8871, Political Organization Notice of Section 527 Status
 - Form 8872, Political Organization Report of Contributions and Expenditures

- (3) The **Subsection Code (SS XX)** defines the IRC subsection (IRC under which the organization is exempt.
- (4) The **Foundation Code** identifies whether an IRC 501(c)(3) organization is a private foundation required to file Form 990–PF, or a public charity required to file Form 990 or 990-EZ and Schedule A.
- (5) **EO Filers Defined: Figure 3.11.12-1a and Figure 3.11.12-1b** define Exempt Organizations in both Subsection/Foundation Code order and tax return number order.
- (6) You can determine the Subsection Code and Foundation Code from either the information on the return or attachment(s), or INOLES research.

EO FILERS DEFINED				
SUBSECTION CODE ORDER				
SSXX	FOUNDATION CODE	ANNUAL RETURN	SUPPLEMENTARY RETURN	IRC SECTION
01		None Required.	990–T,	501(c)(1)
02		990, 990–EZ,	990–T	501 (c) (2)
03	02	990–PF,	990–T, 4720,	501 (c) (3)
03	03	990–PF	990–T, 4720	501 (c) (3)
03	04	990–PF	990–T, 4720	501 (c) (3)
03	10	990 990–EZ	990–T, 4720	501 (c) (3)
03	11	990 990–EZ	990–T, 4720	501 (c) (3)
03	12	990 990–EZ	990–T, 4720	501 (c) (3)
03	13	990 990–EZ	990–T, 4720	501 (c) (3)
03	14	990 990–EZ	990–T, 4720	501 (c) (3)
03	15	990 990–EZ	990–T, 4720	501 (c) (3)
03	16	990 990–EZ	990–T, 4720	501 (c) (3)
03	17	990 990–EZ	990–T, 4720	501 (c) (3)
03	18	990 990–EZ	990–T, 4720	501 (c) (3)
04		990 990–EZ	990–T, 4720	501(c) (4)

EO FILERS DEFINED SUBSECTION CODE ORDER				
SSXX	FOUNDATION CODE	ANNUAL RETURN	SUPPLEMENTARY RETURN	IRC SECTION
05 THRU 19		990 990-EZ	990-T	501(c)(5) THRU (19)
21		990-BL,	990-T, 6069	501(c) (21)
22 THRU 27		990 990-EZ	990-T	501(c)(22) THRU (27)
28		990 990-EZ	990-T	501(c)(28)
29		990 990-EZ	990-T	501(c)(29)
40		990 990-EZ	990-T	501(d)
50		990 990-EZ	990-T	501(e)
60		990 990-EZ	990-T	501(f)
70		990 990-EZ	990-T	501(k)
71		990 990-EZ	990-T	501(n)
81	09-18	990 990-EZ	990-T	529
82		990 990-EZ	1120 POL, 8871, 8872	527
90		5227,	1041-A, 4720	4947(a) (2)
91	00	990 990-EZ	990-T, 4720	4947(a) (1)
92		990-PF	990-T, 4720	4947(a) (1)

Figure 3.11.12-1a EO Filers defined — Subsection Code Order

EO FILERS DEFINED IN RETURN NUMBER ORDER			
RETURN	SSXX	FOUNDATION CODE	IRC SECTION
990 990-EZ	28		501(c)(28)

EO FILERS DEFINED IN RETURN NUMBER ORDER			
RETURN	SSXX	FOUNDATION CODE	IRC SECTION
990 990EZ	29		501(c)(29)
990 990-EZ	02		501(c)(2)
	04 THRU 20		501(c)(4) THRU (20)
	22 THRU 27		501(c)(22) THRU (27)
990 990-EZ	03	09 THRU 18	501(c)(3)
	50		501(e)
	60		501(f)
	70		501(k)
	71		501(n)
990 990-EZ	81	09-18	529
	82		527
	91	00	4947(a)(1)
990-BL	21		501(c)(21)
990-PF	03	02 THRU 04	501(c)(3)
	92		4947(a)(1)
990-T	ALL		ALL
1041-A			TRUST
	90		4947(a)(2)
1120-POL	82		527
4720	03		501(c)(3)
	04		501(c)(4)
	90		4947(a)(2)
	91		4947(a)(1)
	92		4947(a)(1)
5227	90		4947(a)(2)

Figure 3.11.12-1b EO Filers Defined — Return Number Order

3.11.12.2.4
(01-01-2022)

◆BMF Consistency◆

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Code & Edit processing IRMs.
- (2) Cincinnati, Ogden, and Paper Processing Branch BMF Code & Edit/ERS coordinated an effort to identify and develop topics for BMF Consistency.
- (3) We identify BMF Consistency subsections by a “◆” (diamond) before and after the subsection title.
- (4) Text in normal print is the common process for BMF returns. The text in **bold** print is form-specific and applies to this IRM only.

3.11.12.2.5
(01-01-2024)

General Perfecting of EO Returns

- (1) Use the following general information when editing Exempt Organization returns. If the general instructions and the form specific instructions conflict, follow the form specific instructions.
- (2) Perfect for legibility. If perfecting a dollar or “total” line and an amount isn’t present, bring the amount to the line from attachment(s) or from the lines feeding into the “total” line.
 - a. “X” the T-line if the taxpayer crossed out the wording and replaced it with wording with a different meaning from the wording on the return.
 - b. “X” the line and edit or add the entry on the correct T-line if the taxpayer crossed out the wording and replaced it with wording that is on a T-line.
 - c. Recompute a “total” T-line if all of the lines above it are also T-lines, and one or more dollar entries were edited or deleted (“X”ed).
- (3) A **dollar entry** is a positive or negative dollar amount.
 - a. Document Perfection no longer requires editing dollars and cents.
 - b. Don’t edit brackets or parentheses around amounts clearly indicated to be negative with a bracket or a minus (-) sign. A **true negative entry** means that, through computation or perfection, the result or entry is actually negative.

Reminder: Bracket negative amounts when editing negative entries on transcription lines (i.e., computing and entering a missing line entry, etc.).
- (4) If any of the transcribed data lines are missing, compute the correct entry from available figures on the return or attachments. If you can’t determine the entry, leave blank.
- (5) Move any misplaced entries to the appropriate line. Delete the entry on the incorrect line.
- (6) If the return is mis-batched:
 - Unnumbered - pull the return and re-batch under the correct program code.
 - Numbered - add action code 610 and leave in the batch.
- (7) If duplicate and/or multiple pages are received, process the first one and move all others to the end of the return.

- (8) If prior to tax period 202007 Form 990, 990-EZ, 990-PF or 990-T is determined to be incomplete and can't be corrected from attachments, pull the return from processing and send the return back to the filer.
- (9) Any Form 990, 990-EZ, 990-PF, or 990-T for the 2021 tax period and subsequent **must be filed electronically** and not on paper. and Form 990-T that indicate refundable credits or advance payments per the Inflation Reduction Act or similar language.
- (10) If a paper Form 990, 990-EZ, 990-PF, or 990-T for 202112 and subsequent is received, pull the return from processing and send back to the filer. All Forms 990, 990-EZ, 990-PF, or 990-Ts filed for tax period 202112 and subsequent must be filed electronically..

Note: When corresponding to request an electronically filed return do not address any other correspondence issues.

Note: Tax periods 202112 and subsequent that indicate a name change or accounting year change must be filed electronically. Tax periods 202012 and prior, process the paper return using Exhibit 3.11.12-6.

- (11) Any paper Form 8872 received after December 31, 2019 should be sent back to the filer. Form 8872 must be filed electronically.

3.11.12.2.6
(01-01-2022)
◆ **Edit Marks** ◆

- (1) Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) System through ISRP. **Code and Edit must edit in erasable red pencil/pen. Other areas can edit** in brown, red, orange, purple or green pencil/pen.
- (2) The only items edited on the return are those for transcription except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.
- (3) Never obliterate, alter or erase the original entry on a return when deleting or correcting an entry. Always exercise care to ensure that the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.
- (4) For a description of specific edit marks, see the table below:

Edit Mark	Description
"X"	Use the "X" to delete tax data or to indicate that an item isn't to be transcribed.
"/"	Use a / when deleting a form or schedule not being transcribed.

Edit Mark	Description
“//”	Use the “//” in the entity area to identify the beginning and ending of a foreign country code. Example: Edit “/EI/\$” for “Ireland” and “/GM/\$” for “Germany”.
“%” or “c/o”	Indicates an “in-care-of” name for transcription.
Circle	Indicates that an entry isn’t to be transcribed. Also used to delete Entity data or a Received Date. Note: If the taxpayer circles an entry, edit the entry.
Underline	Indicates an entry for transcription (e.g., Name Control, Tax Period, etc.).
Arrow	Indicates the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. Note: Use a double arrow (<----->) if transcribing the same figure in two different places (along with any required transcription data between the two arrows).
Check Mark	Indicates a manually math verified and/or correct entry.

Edit Mark	Description
Bracket/Parenthesis	Indicates a negative numerical amount. Note: C&E no longer needs to bracket negative amounts when preprinted brackets are on the form or schedule, or when the taxpayer clearly indicates a negative amount with () brackets or - minus sign. Bracket negative amounts when editing negative entries on transcription lines (i.e., computing and entering a line entry, entering a missing entry, etc.).
Vertical Line or Decimal Point	Indicates the separation of dollar and cents.
0 (zero), - (dash), None, or N/A	“ZERO”, “DASH”, “NONE”, or “ N/A ” are considered valid entries except when specific instructions require editing of an entry.
Edit Marks Made by Other IRS Functions	Don’t re-edit marks entered by other areas, such as Compliance or Accounts Management, except to place the marks in the correct area.
Photocopied Returns	Re-edit or underline any valid, black edit marks.
Rocker	Indicates the amount paid when drawn under a remittance amount.

3.11.12.2.7
(01-01-2022)
**Attachments to an EO
Return**

(1) See Exhibit 3.11.12-3 for attachment guidance.

3.11.12.2.8
(01-01-2022)
**Researching an EO
Return**

- (1) Use **Form 12837** to request research when so instructed.
- (2) Use the following IDRS Command Codes for research:
 - a. BMFOLE
 - b. BMFOLI
 - c. BMFOLO
 - d. BMFOLT
 - e. ENMOD
 - f. INOLES
 - g. NAMEE/NAMEB
- (3) You can identify MeF returns on IDRS by DLNs with a File Location Code of 92 or 93 (first two digits of the DLN).
- (4) You can view and/or print the return in its entirety by accessing the MeF Employee User Portal (EUP).
- (5) Procedures to access and use the EUP can be found in IRM 3.42.4.4.

3.11.12.2.9
(01-01-2024)
**Routing to Other
Functions**

- (1) Use **Form 4227** to route return, attachment, photocopy, or other document to another function by doing one of the following:

Exception: Route NMF returns per local procedures.

If the document is	Then
Unnumbered	<ol style="list-style-type: none"> 1. Pull the document from the batch. 2. Forward the document to the proper function following local procedures using Form 4227.
Numbered	<ol style="list-style-type: none"> 1. Perfect only the entity information. 2. Attach Form 4227. 3. Edit the appropriate Action Code for Forms 990/990-EZ, 990-PF, 990-T, 1120-POL, 4720, 5227, 5768 and 8872 or CCC "U" for all other Master File returns. 4. Leave the document in the batch.

- (2) Some examples of reasons for routing and/or instructions to note on Form 4227 include :
 - Entity issues
 - Examination prepared unprocessable returns
 - IRC 6020(b) unsigned returns
 - Move \$\$ for Non-Master File Assessment
 - Multiple ERS Action Codes
 - Numbered returns with the wrong DLN (use Action Code 640 for documents batched as Forms 990/990-EZ, 990-PF, 990-T, 1120-POL, 4720, 5227, 5768, or 8872. Use CCC "U" for all others).

- Prompt Determinations
- Returns sent to Rejects
- Re-entry returns
- Returns sent to Imaging
- Statute returns
- Termination Code, Form 990-PF
- IRC 4962 Abatement Requests, Form 4720

3.11.12.2.9.1
(01-01-2024)
**Routing of Prompt
Determination Request**

- (1) Returns may be received requesting a prompt determination of any unpaid tax liability of a bankruptcy estate. The trustee or debtor-in-possession must file a written request for the determination with the IRS Area Office Director.
- (2) If wording similar to "Prompt Determination", "Title 11, U.S.C. Section 505(b)", "Rev. Proc. 2006-24", or "Rapid Examination" is indicated on a return or attachment, or a letter to an Area Office Director requesting a prompt determination or a prompt audit is attached, review the return for an Area Office Received Date Stamp. If present, continue processing. If not present, do all of the following:
 1. Photocopy the return and all attachments.
 2. Route the photocopies to EP Classification, 9350 Flair Dr 4th Floor, EL Monte, CA, 91731. Notate on the Form 4227 "Prompt Determination, U.S.C. Section 505(b)".
 3. Continue processing the original return.

3.11.12.2.9.2
(01-01-2024)
Routing to Entity

- (1) Route the following **ENTITY ISSUES** to Entity if there is no indication Entity worked the issue (e.g. TC 59X, Entity stamp). Follow the procedures in IRM 3.11.12.2.17.1 prior to routing EIN issues to Entity.
 - a. Mismatch, multiple, "applied for", or no EIN.
 - b. Name change.
 - c. Name and EIN are not legible or not present.
 - d. Address changes for affiliates or credit unions.
 - e. "We aren't required to file."
 - f. "We aren't an exempt organization."
 - g. "We terminated our exempt status" or "We are no longer exempt."
 - h. We merged our assets with another organization. Don't route to Entity if CCC F was edited.
 - i. "We assumed, purchased, acquired, etc. the assets of another organization."
 - j. "We're no longer a group or no longer an affiliate of this group."
 - k. "We no longer charter credit unions."
 - l. Undeliverable CPs 259A–259H, 431.
 - m. Form 990, 990-EZ or 990-PF "change of accounting" is included in return.
 - n. Form 8872 has the "change of address" box checked. Notate "Oracle update required" in the remarks area of Form 4227.
 - o. A CP4XX is attached to an unnumbered return, and Entity has not cleared the CP. Attach the CP to the front of the return and pull the return from the pack to be routed to Entity.
 - p. Form 990 or 990-EZ, "Initial return" box is checked and the subsection code is not 3, 4, 9, or 17.
 - q. Form 990-PF has Item G "Initial Return of a Former Public Charity" checked or "Notice 2008–6" or similar wording on the top of the form.

- r. Forms 990 or 990-EZ have “Announcement 2012-12” or similar wording on the top of the form.
- s. Forms 990 or 990-EZ have the form number crossed through and the filer has changed the form number to 990-N.
- t. Form 990-T has “reinsurance entity” or similar wording on the top of the form.
- u. An organization stating they are a U. S. Government instrumentality.

Note: If a determination letter is attached indicating the organization should file a return, enter ERS Action Code 320.

- v. Form 8872, if the filer hasn’t filed electronically when required.
- w. Undelivered 269X letters.

3.11.12.2.9.3
(01-01-2022)

Preparing Form 4227

- (1) Include on Form 4227 all of the following information:
 - a. Your name or C&E stamp
 - b. Where you are routing the document(s)
 - c. The reason for routing the document(s) and/or any instructions for the receiving area
- (2) Attach a completed Form 4227 under the entity section of the original or photocopied document(s).

3.11.12.2.10
(01-01-2024)

◆ Action Codes (ERS) ◆

- (1) **Correspondence Action Codes will not be used for Forms 990, 990-EZ, 990-PF and 990-T.**
- (2) **If a 990 series return or 4720 is determined to be incomplete, pull the return from processing and send back to the filer using the appropriate letter.**
- (3) We use Action Codes to indicate whether we need correspondence, research, or some other action. The Action Code sets the suspense period assigned to the return and places the return in the workable or unworkable suspense inventory.
- (4) When necessary, assign a three-digit Action Code. **Action Codes are valid for Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 5227, 5768 and 8872. Process any other returns through a manual correction process. Use Computer Condition Code “U” on these returns when needing actions such as correspondence.**
- (5) Edit the Action Code in the bottom left margin of the return.
- (6) Assign Action Codes in the following priority:
 - 1. Action Code 310 (Statute Control)
 - 2. Action Code 320 (Entity Control)
 - 3. Action Code 4XX
 - 4. Action Code 6XX
 - 5. Action Code 3XX
 - 6. Action Code 2XX (Correspondence)

Exception: Use Action Code 211, 215, 225, or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued.

Exception: Use Action 2XX before Action Code 480 to ensure we write to the taxpayer for completeness before suspending the return as early filed.

- (7) All returns for correspondence should be researched to determine if the account is in Status 97. If the account is in Status 97, pull the return from processing and send back to the filer **unless** "reinstatement of revocation" or similar language is written across the top of the form and/or on an attachment. If "reinstatement of revocation" is written across the top and/or on an attachment and the return is complete, these returns should be processed and not sent back to the filer. If return is incomplete send the return back to the filer requesting the incomplete items but do not include the Status 97 paragraph.
- (8) If 501(c)(28) Railroad Trust and Religious Technology Conflict or similar language is written across the top of the form and/or on an attachment the return should be processed and not sent back to the filer. If the return is incomplete send the return back to the filer requesting the incomplete items
- (9) Attach Form 4227 when needing more than one Action Code. Edit the second Action Code on Form 4227.
- (10) If requiring more than one Action Code of the same priority (e.g., **310 and 341**), edit the Action Code with the shortest suspense period and attach Form 4227 to indicate the second unprocessable condition, see **Exhibit 3.11.12-1**.
- (11) Edit the following Action Codes when you can't perfect a return from the information present:

Action Code	Description	Return Type
211 - Domestic 215 - International	<ul style="list-style-type: none"> Return is so illegible, incomplete or contradictory that we can't accept it for computer processing. The taxpayer notates on the return or attachment that they are reporting tax for more than one Tax Period or for more than one type of tax. 	All returns except Form 990, 990-EZ, 990-PF, 990-T and 4720.
225 (Missing Signature, Domestic - Correspondence)	<ul style="list-style-type: none"> Unsigned returns (only issue for correspondence). 	All returns except Form 990, 990-EZ, 990-PF, 990-T and 4720.

Action Code	Description	Return Type
226 (Missing Signature, International Correspondence)	<ul style="list-style-type: none"> Unsigned foreign return (only issue for correspondence). 	All returns except Form 990, 990-EZ, 990-PF, 990-T and 4720.
310 (Statute)	<ul style="list-style-type: none"> Route return to have Statute cleared. 	All returns
320 (Entity)	<ul style="list-style-type: none"> Route return to have Entity issue worked. 	All returns
331 (Frivolous Review)	<ul style="list-style-type: none"> Route return to have Exam review. 	All returns
341 (Ten Million Dollar/Manual Refund)	<ul style="list-style-type: none"> Route return to have refund verified/issued. 	All returns
420 (Imaging)	<ul style="list-style-type: none"> Route return to have return Imaged. 	
450 (Any Other Area)	<ul style="list-style-type: none"> Route return to any other area. 	All returns
480 (Early Filed - Suspense)	<ul style="list-style-type: none"> The return is an early-filed return. 	All returns
610 (Renumbered Non Remittance) or 611 (Renumbered with Remittance)	<ul style="list-style-type: none"> A return is mis-blocked (e.g., Form 990 is found in a 4720 batch of work). 	All returns
640 (Void)	<ul style="list-style-type: none"> To delete the assigned DLN on the return (e.g., Re-entry Returns). 	All returns
650 (International)	<ul style="list-style-type: none"> The return is an International return. Forward to OSPC. 	All returns

(12) Continue perfecting the return after editing the Action Code(s).

(13) For a list of valid Action Codes, see Exhibit 3.11.12-1.

3.11.12.2.11
(01-01-2024)
**Computer Condition
Codes**

- (1) Computer Condition Codes (CCC) identify special conditions or computations to post to the Master file.
- (2) Edit CCCs in the center portion of the return below the entity section or per specific form instructions.
- (3) **Edit one or more CCCs when so instructed.**

Note: If another area entered a CCC in the incorrect area of a return circle the CCC and edit the CCC to the appropriate area of the return.

- (4) Don't re-edit marks entered by other areas, such as Compliance or Accounts Management, except to place the marks in the correct area.
- (5) **Don't edit CCC R or V if you are corresponding or sending the return back because it is not complete. The only exception would be Field Secured/Prepared returns when a Revenue Officer notates penalties should not be assessed. See IRM 3.11.12.2.14.7 through 3.11.12.2.14.11.**

COMPUTER CONDITION CODES			
	MEANING	USE IF	FOR FORM(s)
A	No Estimated Tax Penalty	<ul style="list-style-type: none"> Form 2220, Part IV (Lines 37 & 38 are zero or blank) or acceptable substitute statement is attached which shows no liability for the Estimated Tax Penalty. 990-T is for a tax period starting January 201801 and subsequent with Notice 2018-XX written across the top of the return. 	990-PF 990-T 1120-POL
B	Termination of Installment Sale	Form 6252, Computation of Installment Sale Income, is attached and there is an indication on the return or attachment that the organization is opting out of the installment plan (e.g., "final lump sum payment" written across the top of Form 6252).	990-T
C	Sequestration	Form 990-T is filed claiming 45r (Small Business Health Care Credit., An amount is present on line 51f or Form 8941 is attached.	990-T
D	Reasonable Cause for Failure to Pay Taxes Timely	<ul style="list-style-type: none"> The return is an untimely paid return and reasonable cause is established. The return is stamped "DON'T ASSESS FAILURE TO PAY PENALTY". The return is a "Final", Balance Due return and the Received Date is <u>after</u> the short period due date but <u>before</u> the regular <p>Note: Don't edit CCC D when pre-computed penalty is shown on the return.</p>	990-PF 990-T 1120-POL 4720
F	Final Return	The "Final" or "Termination" box is checked, or a note such as "Final," "Out of Business," "Termination," etc. is on the return or attachments. IRM 3.11.12.3.7 for Form 990 and Form 990-EZ.	990 990-EZ 990-PF 990-T 1041-A 1120-POL 4720 5227 8872

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COMPUTER CONDITION CODES			
	MEANING	USE IF	FOR FORM(s)
G	Amended Return	"Amended" box is checked or any other indication the taxpayer has filed previously.	990 990-EZ 990-PF 990-T 1041-A 1120-POL 4720 5227 8872
I	Future Contracts and Tax Straddles	Form 6781 is attached identifying income or loss from futures, contracts, and tax straddles.	990-T
J	Form 965 Tax	Form 965 is attached	990-PF 990-T 1120-POL
L	Treaty-Based Return Position Disclosure	Form 8833 is attached and/or "Section 6114 Election" on face of return.	990 990-EZ 990-T
M	Tax Cuts and Jobs Act	Form 8949 is attached. <ul style="list-style-type: none"> Enter CCC M when: Tax period ending is 201712 and later, and Form 8949, column (f) contains a code Z or Y. 	990-T 1120-POL (Tax periods 201712 and later)
O	Module Freeze	Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax is attached.	990-PF 990-T 1120-POL
R	Reasonable Cause for Failure to File Return Timely	<ul style="list-style-type: none"> The filer has attached reasonable cause for failure to file timely. The filer indicates filing for retroactive reinstatement, similar language or Rev. Proc. 2014-11 is written across the top of the return or if it's notated on the return or attachments. (990, 990-EZ or 990-PF filer only. Zero filer - Form 990, 990-EZ 2007 and prior only. Field Secured return that has been notated "Don't assess failure to file penalty". FTP not applicable. See Figure 3.11.12-3 .	990 990-EZ 990-PF 990-T 1041-A 1120-POL 4720 5227

COMPUTER CONDITION CODES			
	MEANING	USE IF	FOR FORM(s)
T	Investor Reporting of Tax Shelter Registration	Form 8271, Investor Reporting of Tax Shelter Registration, is attached.	990 990-EZ 990-PF 990-T
U	Unprocessable Document	You cannot perfect a numbered or unnumbered document from information present.	1041-A 5578
V	Suppress Daily Delinquency Penalty	<ul style="list-style-type: none"> The filer has attached reasonable cause for filing a delinquent return. The filer indicates filing for retroactive reinstatement, similar language or Rev. Proc. 2014-11 is written across the top of the return or if it's notated on the return or attachments. (990, 990-EZ or 990-PF filer only. Zero filer - Form 990, 990-EZ 2007 and prior only. Field Secured return that has been notated "don't assess penalties". See Figure 3.11.12-3 .	990 990-EZ 990-PF 1041-A 5227
V	Therapeutic Discovery Credit	Form 3800, Part III, Line 1a, has a significant entry (greater than zero) and Form 3468, Line 9* contains an entry. *(Not applicable for 2009 and prior year revisions of Form 3468.)	990-T
W	Return Cleared by Statute	Statute has cleared the return and it is a true statute return. IRM 3.11.12.2.14.6	990 990-EZ 990-PF 990-T 1041-A 1120-POL 4720 5227
X	Module Credit Freeze	The filer wants the overpayment to be applied to another account (e.g., information for two tax years on the same return).	990-PF 990-T 4720 1120-POL
Y	Short Period for Change of Accounting Period	The return has a short year because of a change in accounting period. Don't edit on an initial or final/termination return. IRM 3.11.12.2.26.2	990 990-EZ 990-PF 990-T 1120-POL

COMPUTER CONDITION CODES			
	MEANING	USE IF	FOR FORM(s)
3	No Reply to Correspondence	The filer fails to respond to correspondence or the correspondence is returned undeliverable.	All
7	Reasonable Cause was Considered and Denied	The Reasonable Cause statement was not acceptable, see Figure 3.11.12-3 .	990 990-EZ 990-PF 990-T 1041-A 1120-POL 4720 5227
8	Waiver of Estimated Tax Penalty	Form 2220, Part II, "annualized income" installment method box is checked, or Form 990-T, Line 42 contains an amount.	990-T 990-PF 1120-POL
9	Low Income Housing	One or more of the following Form(s) is attached: Form 8611, 8693, 8609/ Schedule A, 8586 with a credit on line 3. (Exception: If credit is shown only on Line 4 of Form 8586, DON'T edit CCC "9")	990-T

Figure 3.11.12-2 Computer Condition Codes

3.11.12.2.12
(01-01-2024)

**Return Processing
Codes - Forms 990-T
and 1120-POL**

- (1) A Return Processing Codes (RPC) is an alpha or numeric character used to alert the computer to a special condition.
- (2) The RPC is edited on Page 1, in the right margin next to line 1 on Forms 990-T and 1120-POL.

Return Processing Codes			
Return Processing Code	MEANING	USE IF	FOR FORM(s)
E	Gain deferral method	Form 8865, Schedule G is attached	1120-POL
F	Transactions Between controlled Foreign Partnership and Partners or Other Related persons	Form 8865 Schedule H is attached	1120-POL

Return Processing Codes			
Return Processing Code	MEANING	USE IF	FOR FORM(s)
J	Elective Payment Election (EPE)	Form 3800 Form 8936 is attached	990-T 1120-POL
2	U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	Form 8992 is attached	990-T
3	Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)	Form 8993 is attached	990-T
4	Employer Credit for Paid Family and Medical Leave	Form 8994 is attached	990-T 1120-POL
7	Limitation on Business Interest Expense IRC 163(j)	Form 8990 is attached	990-T 1120-POL
8	Limitation on Business Losses	Form 461 is attached	990-T

3.11.12.2.13
(01-01-2024)

Correspondence

- (1) Issue correspondence to send the 990, 990-EZ, 990-PF, 990-T, and 4720 returns back to the filer if there are any conditions causing the return to be unworkable or unprocessable. If the return is being sent back to the filer, **X** out all received dates, including any already deleted with a circle. Detach internal IRS forms (4227, 3893, 13596, etc.) from returns that are being sent back to the filer.

Note: Once a correspondence issue has been identified, it is not necessary to continue editing the return; however, it is important to identify any additional items that require correspondence. Exception: When corresponding to request an electronically filed return do not address any other correspondence issues.

- (2) Don't correspond or contact the taxpayer on the following type of returns:
 - a. Returns prepared by Compliance (Collections or Examination), IRC 6020(b) or for SFR returns.
 - b. Form 11249, Taxpayer Advocate Expedite, is attached without contacting the Taxpayer Advocate Office (TAO) for instruction. If Form 11249 is attached, notify your manager. IRM 3.11.12.2.25.1.
- (3) Examine the return so that all of the conditions can be included in the same correspondence.
- (4) All returns for correspondence should be researched to determine if the account is in Status 97, 99 or filing the incorrect return (MF has 990-PF filing requirement and filer is filing the 990). If the account is in Status 97, 99 or, filing the incorrect return (MF has 990-PF filing requirement and filer is filing the 990) pull the return from processing and send back to the filer using appropriate paragraphs for Status 97, 99 or, filing the incorrect return (MF has 990-PF filing requirement and filer is filing the 990) **unless** "reinstatement of revocation" or similar language is written across the top of the form and/or on an attachment. When corresponding for Status 97, 99 or filing the incorrect return (MF has 990-PF filing requirement and filer is filing the 990) issues, do not address any other correspondence issues. If the account is in Status 97 on a complete return, and "reinstatement of revocation" or similar language is written across the top of the form and/or on an attachment the return should be processed and not sent back to the filer. If the return is incomplete send the return back to the filer requesting the incomplete items but do not include the Status 97 paragraph.
- (5) If 501(c)(28) Railroad Trust and Religious Technology Conflict or similar language is written across the top of the form and/or on an attachment the return should be processed and not sent back to the filer. If the return is incomplete send the return back to the filer requesting the incomplete items.
- (6) If corresponding for a signature only:
 - a. **Forms 990-, 990-EZ, 990-PF, 990-T and 4720:** Pull the return from processing and send back to the filer.
 - b. **Forms 1120-POL, 5227, 5768 and 8872:** Edit ERS Action Code 225 or 226 on the bottom left margin of page one of the return.
 - c. **Forms 1041-A and 5578** Edit Computer Condition Code "U". Attach correspondence action sheet.
- (7) Do the following when instructed to correspond with the organization with the exception of (4) above:
 1. Attach a completed Correspondence Action Sheet below the entity area for all forms except Form 990, 990-EZ, 990-PF, 990T and 4720.
 2. Edit ERS Action Code 211, or 215 (see **Exhibit 3.11.12-1**) for Forms 1120-POL, 5227, 5768 and 8872. For Forms 990/990-EZ, 990-PF, 990T and 4720 pull the return from processing and send the return back to the filer.
 3. Edit Computer Condition Code "U" for Forms 1041-A and 5578.
- (8) Complete the **Correspondence Action Sheet** using the following letter(s):
 - a. **Letter 854C** is used for an **invalid** reasonable cause for late filing or late payment.

- b. **Letter 2694C** is used for **Form 990** to send the return back due to missing items.
 - c. **Letter 2695C** is used for **Form 990-EZ** to send the return back due to missing items.
 - d. **Letter 2696C** is a **multiple use form**, depending on the return involved.
 - e. **Letter 2697C** is used for **Form 990-PF** to send the return back due to missing items.
 - f. **Letter 2698C** is used for **Form 8872** to send back due to missing items,
 - g. **Letter 3064C** is used for all Forms to send back when specific is required.
- (9) If letters are received as undeliverable, send to Entity to research for a better address.
- (10) Destroy the correspondence and return per local procedures if:
- Filers response states they filed the return electronically.
 - Filer states they filed a 990-N in lieu of the incomplete return.
 - The return is unsigned and a TC 150 has posted to the same tax period.
- (11) If the filer responds with a complete return that was originally sent to Covington or Cincinnati and CCC R and V were edited on the return, edit CCC R and V on the new complete return.
- (12) Effective January 2018, incomplete or incorrect Forms 990, 990-EZ, 990-PF or 990-T will be sent back to the filer.
- (13) Correspondence is generally issued after research when the required information can't be obtained.
- (14) In most cases, correspondence will be issued to the address on the return. If the address is incomplete or illegible, and can't be perfected, send the return to the address on IDRS.
- (15) Use the appropriate letter for the form being sent back.
- (16) The letter should include:
- The current date.
 - The name and address on the return.
 - The return number or title.
 - Tax year.
 - All paragraphs that relate to the missing or incorrect information.
 - Response time frames.
 - Instructions for faxing information if applicable.
 - The name, phone number and hours may call if they have questions.
- 3.11.12.2.13.1 (01-01-2023)
Replies to Correspondence
- (1) If correspondence issues are found on a return that should be routed elsewhere, route the return first. Don't initiate correspondence.
- (2) Edit an R and V on Form 990, 990-EZ, 990-PF and 990-T if letter 2694C, 2695C, 2696C or 2697C is attached and the received date of the return was within ten days of the date on the letter or if any other circumstances throughout the IRM apply.

- (3) When replies are received (or a return has a letter 2694C, 2695C, 2696C, or 2697C attached), use the following table:

If	And	Then
Filer states information is not required based on not required due to their status or exempt determination		route to Entity.
Filer states that they will not be providing the information	research indicates the information is required	send the return back to the filer.
Filer sends return back without correction		send the return back to the filer.
Filer states they no longer are connected to the organization	no other address is available on the return	send to the Entity Unit.
Filer sends only certain pages and schedules	there are indications this is in response to correspondence	send the return back to the filer requesting a complete return.
Filer responds with an Exempt Organization Return and determination letter, or refers to completing Form 1023	return is incomplete, and still shows Status 97	route to Entity for research.
Filer is confused by prior correspondence		send the return back to the filer using the appropriate paragraphs.
Envelope is attached showing the correspondence was returned as undeliverable	envelope shows the same address as the return	route to Entity.
Filer states they are aware the return is incomplete and intends to send a complete return at a later date	the attached return is incomplete	send the return back to the filer.

If	And	Then
Filer states they can't file electronically for a tax period that's mandated to be filed electronically.	submits a paper return.	send the return back to the filer. Electronic filing is mandated by law.

Note: If necessary to route to other areas for resolution, place the reply on top of the return. Notate on Form 4227 the action required.

- (4) Edit an R and V on Form 990, 990-EZ, 990-PF, and 990-T if letter 2694C, 2695C, 2696C, or 2697C is attached and the received date of the return was within ten days of the date on the letter or if any other circumstances throughout the IRM apply.

3.11.12.2.13.2
(01-01-2022)
**Correspondence
Imaging System (CIS)
Returns**

- (1) Correspondence Imaging System (CIS) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images. TE/GE CIS returns are to be processed no differently than any other paper return that is filed.

Note: IRM 3.11.12.2.24 for signature requirements.

3.11.12.2.13.3
(01-01-2022)
**Incomplete Return Item
(IRI) Program**

- (1) The Incomplete Return Item (IRI) program computes penalties when a return is incomplete.
- (2) Incomplete returns will not be processed but will be returned to filers requesting a complete and accurate return.

3.11.12.2.13.4
(01-01-2022)
**◆Use of Fax for
Taxpayer Submissions◆**

- (1) Tax return information can be received via fax as part of return perfection even if a taxpayer's signature is required. In circumstances where contact with the taxpayer has been made and documented, **fax signatures are acceptable.**
- (2) Contact with the taxpayer may be by telephone or correspondence. Follow local procedures to determine which method of contact will be used.
- (3) Code & Edit tax examiners will indicate the fax paragraph on the approved Correspondence Action Sheet to advise taxpayers of the option to fax their response.

Caution: Before disclosing tax information by telephone, you must be sure you are speaking to the taxpayer or authorized representative. See the Taxpayer Authentication guidelines in IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Fax procedures contained in IRM 11.3.1.14, Facsimile Transmission of Tax Information, must be reviewed prior to faxing confidential information to the taxpayer.

3.11.12.2.14
(01-01-2022)
Special Returns

- (1) Follow the instructions in this portion of the IRM 3.11.12 in addition to the regular editing requirements unless otherwise instructed.

3.11.12.2.14.1
(01-01-2022)

◆ **Frivolous Argument** ◆

- (1) A frivolous argument is used for the purpose of expressing dissatisfaction with the substance, form, or administration of the tax laws by attempting to illegally avoid or reduce tax liabilities. Recognized frivolous arguments made by businesses include, but are not limited to, the examples in **IRM 4.10.12**, *Frivolous Return Program*, shown in **Exhibit 3.11.12-19**.
- (2) Review the return to determine whether it appears to be a frivolous return.

If	Then
<p>The return meets any of the conditions shown in Exhibit 3.11.12-18.</p> <p>Caution: If the return shows Action Code “331” and has a Form 4227 attached with the remarks “Refer to Exam FRP for audit after processing”, continue to next procedure.</p>	<p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Processing (FRP) for review.</p> <p>Note: IRM 4.10.12.1.3.3, Campus FRP Coordinators, requires Examination to expedite the return and make a determination whether it qualifies as a frivolous return within two (2) business days. If a determination isn’t made within the allowed time frame, the Examination examiner will edit Action Code “331” in the lower left margin of the return.</p>
<p>Examination has selected the return as frivolous (e.g. indicated by an Action Code “331” (OSPC), and a Form 4227 with remarks, “Refer to Exam FRP for audit after processing”), but sends the return for processing</p>	<p>Continue processing the return using procedures in IRM 3.11.12. However, don’t circle or void the Action Code indicating a frivolous return.</p>

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3.11.12.2.14.2
(01-01-2024)

Amended Returns

- (1) Amended returns for the Form 990 series should be electronically filed. Organizations can E-file Amended returns for the current tax period and two prior tax periods. Example: 202312, 202212 and 202112. If a paper return is received for a ending tax period of 202112 or subsequent, pull the return from processing and send back to the filer. Paper returns received for tax period 202012 and prior should be processed.
- (2) An Amended return may be identified by the “Amended” box being checked and/or by such words as “SUPPLEMENTAL”, “ADDITIONAL.” Filing a “Copy”

of a return isn't sufficient reason to label a return "Amended" unless accompanied by a positive statement from the taxpayer.

Caution: Process a "copy" or duplicate return as an original unless a statement is attached indicating it is an amendment.

- (3) Examine the return for attachments. Don't separate any related attachments from the return that the taxpayer has submitted to explain the reason for the amended return, as this information will be used by Accounts Management. Detach any unrelated documents and route them to the appropriate function using Form 4227. Edit Action Trail on the return.
- (4) If there is an indication the return is amended and:

If	Then
TC59X or ICS was entered on the return by Compliance Services	Don't edit CCC "G". Process as original.
The return is stamped "Delinquent Original Cleared for Processing" by Statutes	Don't edit CCC "G". Process as original.
Form 3893 or 13596 is attached	Don't edit CCC "G". IRM 3.11.12.2.14.4 and IRM 3.11.12.2.14.5
The return is received in response to an incomplete return letter	Circle out any notation that suggest the return was previously filed. Process as original.
None of the above are present	Edit CCC "G" or follow local procedures . No other codes may be used with a CCC "G" except "W", "3", "U", and/or ERS Action Codes.

- (5) **Edit** the following data on all amended returns:
 - a. Name Control
 - b. EIN
 - c. Tax Period
 - d. CCC "G"
 - e. Received Date
 - f. Signature See IRM 3.11.12.2.12(5) (signature only correspondence) after **signature** as reminder to use appropriate action to correspond for signature.

3.11.12.2.14.3
(01-01-2022)

◆ Re-Entry Document ◆

- (1) A return posted to the wrong account or module, or attempting to post must be reprocessed to post to the proper account or module.
- (2) Each re-entry return must have a Form 3893, Re-entry Document Control or Form 13596, Reprocessing Returns, attached.

- a. Form 3893 is used to re-input documents that have not posted to an account or module.
 - b. Form 13596 is used to reprocess documents to correct the account or module that had previously posted to the wrong account or module.
- (3) Always leave the Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document. Exception: If sending the 990, 990-EZ, 990-PF or 990-T back to the filer, remove the Form 13596.
 - (4) **Some re-entry returns may have originally been filed and accepted electronically (“E-File”). Returns may be identified by the presence of Mod E-File printouts in lieu of an actual return. Don’t correspond for missing signatures on these documents. Mod E-File printouts may include a web address of <https://eup.eps.irs.gov/mef.rrdprd/sdi/proxy> printed on the bottom of the return. Also, the signature line may contain ***** (asterisks) along with a date. Don’t correspond for missing signatures on returns printed from the CIS system, or returns with “This is a live return from SNIP” printed across the top of the return.**
 - (5) Examine Form 3893 and/or Form 13596 to determine the action needed to make the return processable.

Caution: If the Received Date is 2 years and 9 months or more after the Return Due Date, refer to Statute procedures before re-entering or reprocessing the return. See Statute Return, IRM 3.11.12.2.14.6.

3.11.12.2.14.4
(01-01-2022)
◆**Form 3893**◆
Re-Entry Document Control

- (1) Form 3893, Re-entry Document Control, is used to reinput a return that has not posted to an account or module.
- (2) If more than one return is in the batch and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control number), edit all returns using current processing instructions and keep all returns clipped together.
- (3) Circle CCC “G” if present.
- (4) Don’t edit CCC “G” on amended returns.
- (5) If the return was not edited according to current processing instructions, circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (6) If the return was edited according to current processing instructions, ensure that the information from Form 3893 is edited to the return.

Form 3893	ACTION TAKEN
Box 14 (Remarks)	Ensure that the information is edited to the return.
Box 15 (Process as)	1. Circle out any green rocker and edit marks that may indicate a receipt of remittance. 2. Don’t change any tax due amounts.

- (7) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection	Edit the same correction in red to the appropriate area.
Taxpayer error	Leave the entries as shown on the document.

- (8) A Received Date must be present on all Re-Entry returns.

If	Then
Received Date isn't present	Edit a Received Date to the middle of the return. IRM 3.11.12.2.15.1.
Multiple Received Dates are present	Circle out all but the earliest date.

- (9) When additional information is still needed to make the return processable, prepare Form 4227 for the appropriate action (e.g. correspondence, research, etc.).

Exception: Forms 990, 990-EZ, 990-PF, and 990-T are sent back to the filer if additional information is required so ERS Action Code is not applicable. If there is an indication that correspondence has already been issued for Form 1120-POL, 4720, 5227, 5768 and 8872, edit ERS Action Code 450 or CCC "U" for all other returns. Leave in pack.

- (10) When perfection isn't possible, edit Action Code "640" on the return and attach Form 4227 noting "Perfection not possible" and leave in batch.

3.11.12.2.14.5
(01-01-2022)

◆ **Form 13596** ◆
Reprocessing Returns

- (1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module.
- (2) Circle CCC "G" if present.
- (3) Don't edit CCC "G" on amended returns.
- (4) If the return was not edited according to current processing instruction, circle any Action Codes, CCCs and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.

Exception: Forms 990, 990-EZ, 990-PF and 990-T are sent back to the filer if additional information is required so Action Code 450 is not applicable. If there is an indication that correspondence has already been issued for Form 1120-POL, 4720, 5227, 5768 and 8872, edit ERS Action Code 450 or CCC "U" for all other returns. Leave in

pack. For Forms 990, 990-EZ, 990-PF and 990-T remove the Form 13596 before sending the return back to the filer.

- (5) If the return was not edited according to current processing instructions, ensure that the information from Form 13596 is edited on the return.

Form 13596	ACTION TAKEN
Taxpayer Identification Number (TIN) correction	Edit the correct TIN on tax return.
Tax period correction	Edit the correct Tax Period ended on the tax return.
Reasonable cause	Edit the appropriate CCC: a. Edit CCC "R" if the "FTF" box is checked. b. Edit CCC "D" if the "FTP" box is checked. c. Edit CCC "V" if the "DDP" box is checked for Forms 990, 990-EZ, 990-PF, 1041-A, and 5227.

- (6) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection	Edit the same correction in red to the appropriate area.
Taxpayer error	Leave the entries as shown on the document.

- (7) A Received Date must be present on all reprocessed returns.

If	Then
Received Date isn't present	Edit a Received Date to the middle of the return. IRM 3.11.12.2.15.1
Multiple Received Dates are present	Circle out all but the earliest date.

- (8) Circle any green rocker and edit marks or "received with remit" portion of the received date stamp that may indicate a receipt of remittance.

3.11.12.2.14.6
(01-01-2023)

◆ Statute Return ◆

- (1) Any return with a Received Date that is 2 years and 9 months or more after the Return Due Date is a potential Statute Control return.

3.11 Returns and Documents Analysis

- (2) Statute returns (**per (1) above**) must be routed to the Statute Control Unit daily or more often if needed.

Exception: Don't route to the Statute Control Unit for clearance, edit CCC "W" and continue processing if the following conditions are present:

- a. Compliance IRC (6020(b)) returns.
- b. A return with "TC59X" or "ICS" is notated on the face of the return.
- c. Returns that are substitute returns prepared by Examination (SFR notated in top margin).
- d. Returns with a stamp indicating a previous clearance by the Statute Control unit within the last ninety days.
- e. **CCC "W" isn't valid for Form 8872. Don't edit CCC "W" on this form.**
- f. **Return is for a "zero" filer with no transcribed lines on the following IRM 3.11.12.2.27 :**

Form 990 (2007 and prior revisions)	Parts I-XI
Form 990-EZ (2007 and prior revisions)	Parts I-V

- (3) Statute returns are unprocessable until they are cleared by Statute Control.

If	Then
The return is numbered	<ol style="list-style-type: none"> 1. Edit Action Code 310 for Forms 990/990-EZ, 990-PF, 990-T, 1120-POL, 5227, and 5768 or CCC "U" for all other forms on the return. 2. Attach Form 4227 and check the box for "Statute Control." 3. Continue editing and leave in batch.
The return is unnumbered	<ol style="list-style-type: none"> 1. Don't continue processing. 2. Pull the return from the batch. 3. Attach Form 4227 and route to Statute Control Unit.

- (4) Edit CCC "W" if the return has been cleared by Statute Control Unit. Statutes will stamp or indicate clearance on the front of the return.
- (5) Statute may stamp a return as "No Statute Issue", "Statute N/A", or similar statement indicating there is no statute issue. See IRM 3.11.12.2.11 (4) (CCCs) to allow for complete instruction. Follow the chart below to determine if a CCC "W" is needed:

If.	And.	Then.
The return received date is 2 years and 9 months or more after the Return Due Date,	The return is stamped, "No Statute issue", "Statute N/A", or similar statement indicating there isn't statute issue,	Edit a CCC W
The return received date is less than 2 years and 9 months from the Return Due Date,	The return is stamped, "No Statute issue", "Statute N/A", or similar statement indicating there isn't statute issue,	Don't edit a CCC W.

3.11.12.2.14.7
(01-01-2022)

◆Secured/Prepared
Returns - Compliance◆

- (1) Compliance functions (Collections and Examination) secure returns from the taxpayer and also prepare returns if the taxpayer doesn't provide them.

Note: Form 3198, Form 3198-A or Form 13133 may be attached.

- a. Prepared tax returns are notated with "6020(b)" or SFR (Substitute for Return) if prepared by Compliance.
- b. Secured tax returns are notated "TC59X" or "ICS" (Integrated Collections System) or notated "Process as Original" or **"Delinquent Return Secured by TE/GE or Secured by EOCU"** with an attached **Form 3198, Form 3198-A, or Form 13133, Expedite Processing Request**. The "Delinquent Return" box on **Form 3198, Form 3198-A or Form 13133** may be checked.

3.11.12.2.14.8
(01-01-2024)

◆IRC 6020(b) Prepared
by Compliance◆

- (1) When the taxpayer fails to file a required return, IRC 6020(b) is the authority for IRS to prepare the return.

- (2) These returns are identified by the notation "PREPARED AND SIGNED UNDER THE AUTHORITY OF 6020(b) OF THE INTERNAL REVENUE CODE".

- a. Returns must have a Received Date. If no Received Date is present per the Compliance Function, follow the normal procedures for editing the Received Date.
- b. Returns must be signed by a Compliance Function representative. If not signed, route to Compliance using Form 4227.
- c. **Edit CCC "D", "R", "V" and/or "8" if the Revenue Officer notates penalties should not be assessed per IRM 3.11.12.2.11 and IRM 3.11.12.2.15.1.1.**

Note: CCC "V" is only valid for Form 990-T if Therapeutic Discovery Credit is claimed. IRM 3.11.12.2.11.

- d. Don't correspond with the taxpayer for unprocessable conditions. **If an unprocessable condition exists, route the return back to the Area Office using Form 4227.**
- e. Edit CCC "W" if the Received Date is more than 2 years and 9 months

after the return due date. Don't send the return to Statute Control. IRM 3.11.12.2.14.6.

3.11.12.2.14.9
(01-01-2022)

◆ **Compliance Secured Returns** ◆

- (1) These returns are identified by the notations "TC59X" or "ICS".
- Don't** edit CCC "G".
 - Correspond** for conditions that cannot be processed (e.g., missing signature, missing schedules, etc.).
 - On the attached Form 3198, Form 3198-A, or Form 13133, review the "Freeze from Refunding" (Form 3198 and Form 3198-A), "Hold Credit on Module-Generate TC570" (Form 13133) box to determine if the return should be edited with CCC "X".
 - Edit CCC "W" if the Received Date is more than 2 years 9 months after the Return Due Date. Don't send the return to Statute Control. IRM 3.11.12.2.14.6.
 - Edit CCC "D", "R", "V" and/or "8" if a Revenue Officer notates penalties should not be assessed per IRM 3.11.12.2.11 and IRM 3.11.12.2.15.1.1.**

Note: CCC "V" is only valid for Form 990-T if Therapeutic Discovery Credit is claimed. IRM 3.11.12.2.11.

3.11.12.2.14.10
(01-01-2022)

◆ **Examination Prepared** ◆

- (1) These returns are identified by the notation "SFR" or "SUBSTITUTE RETURN" on Page 1.
- Return must have a Received Date. If no Received Date is present, follow the normal procedures for editing the Received Date.
 - Don't correspond with the taxpayer for unprocessable conditions. **If an unprocessable condition exists, route back to Examination using Form 4227.**
 - If Form 3198, Form 3198-A,** or Form 13133 is attached, edit the CCCs that are indicated on the form.
 - Edit CCC "W" if the Received Date is more than 2 years 9 months after the Return Due Date. Don't send the return to Statute Control. IRM 3.11.12.2.14.6.
 - Edit CCC "D", "R", "V" and/or "8" if a Revenue Officer notates penalties should not be assessed per IRM 3.11.12.2.11 and IRM 3.11.12.2.15.1.1.**

Note: CCC "V" is only valid for Form 990-T if Therapeutic Discovery Credit is claimed. See IRM 3.11.12.2.11.

3.11.12.2.14.11
(01-01-2022)

◆ **Examination Secured** ◆

- (1) These returns are identified by the notation "Process as Original" or "**Delinquent Return Secured by TE/GE**" on page 1 of the return and a **Form 3198, Form 3198-A** or Form 13133 is attached with the "Delinquent Return" box checked.
- Don't edit CCC "G" on these returns.
 - Correspond for conditions that cannot be processed (e.g., missing signatures, missing schedule, etc.).
 - On the attached Form 3198, Form 3198-A or Form 13133, review the "**Freeze from Refunding**" (**Form 3198 and Form 3198-A**), "**Hold Credit on Module - Generate TC570**" (**Form 13133**) box to determine if the return should be edited with CCC "X".

- d. Edit CCC "W" if the Received Date is more than 2 years 9 months after the Return Due Date. Don't send to Statute Control. IRM 3.11.12.2.14.6
- e. **Edit CCC "D", "R", "V" and/or "8" if a Revenue Officer notates penalties should not be assessed per IRM 3.11.12.2.11 and IRM 3.11.12.2.15.1.1.**

Note: CCC "V" is only valid for Form 990-T if Therapeutic Discovery Credit is claimed. IRM 3.11.12.2.11.

3.11.12.2.14.12
(01-01-2024)
Unprocessable Return

- (1) If a return can be perfected, e.g., Form 990, page 1 is missing, but the entity information can be obtained in an attachment, insert a dummy page 1, edit the entity information on the inserted page, and continue to process the return. If the return cannot be perfected, follow (2)-(5) below.
- (2) An **unprocessable** EO return is when the return cannot be perfected from the return or attachments and either of the following:
 - a. A return with completely illegible entries.
 - b. A return with completely contradictory and unperfectable entries.
- (3) Send an unprocessable Form 990, 990-EZ, 990-PF or 990-T, or 4720 return back to the filer and request a processable return if both of the following apply:
 - a. The name, address, and EIN are perfectible.
 - b. The return is unnumbered.

For all others edit 211, 215 or CCC U if both of the above apply.

- (4) Give the return to your manager to destroy if the name and EIN cannot be perfected on an unnumbered, unprocessable return.
- (5) Route a numbered, unprocessable return to Rejects per IRM 3.11.12.2.9.

3.11.12.2.15
(01-01-2022)
Due Date of Return

- (1) The return is timely filed if it is postmarked by the next business day after the due date, and the due date falls on a Saturday, Sunday, or federal holiday. Refer to Job Aid JA-101-13 for a description of a metered postmark.

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- (3) See Exhibit 3.11.12-4 for a list of return due dates.
- (4) Refer to the following references for delinquent return topics:

Topic:	IRM Section
CCCs for late payment	IRM 3.11.12.2.11
CCCs Daily Delinquency	IRM 3.11.12.2.11
Penalty for late filing	IRM 3.11.12.2.15.1.2
Reasonable cause statement	IRM 3.11.12.2.15.1.1

3.11.12.2.15.1
(01-01-2024)
Received Date

(1) A Received Date is required on **all TE/GE returns unless otherwise stated.**

If	And	Then
The return is		The return is consid- ered timely.
The due date falls on a weekend or legal holiday		The return is timely if postmarked by the first business day following the weekend or legal holiday.

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If	And	Then
The IRS received the legal or extended due date	The postmark or shipment date is on or before the legal or extended due date	<p>Edit the received date to agree with the postmark or shipment date.</p> <p>Note: A postmark is to be consid- ered timely if the meter date is timely and the document is received on or within the time ordinarily required for delivery (14 days).</p> <p>Note: For certified mail only If a postmark isn't present, look for a “USPS.com Track & Confirm” record that has been attached to the return (should be before the envelope). Use the “Accep- tance ”date on the record to determine timeliness and follow normal editing proce- dures.” USPS.com Track & Confirm” record isn't attached, no action is required.</p>

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- (2) **A Received Date is required on the face of all EO returns with the exception of Form 5578.**

- (3) If the Received Date stamp isn't present or the date is illegible or invalid, edit the Received Date in "MMDDYY" format in the middle of Page 1 of the return. Edit the Received Date according to the following priority:

- a. The earliest legible Postmark Date (U.S. Postal Service, Foreign Postmark, or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service Postmark (USPS) or Foreign Postmark date are as follows:

If	Then
An envelope isn't attached	Use the postmark date stamped on the face of the return.
An envelope has a USPS and private metered postmark	Always use the USPS postmark.
An envelope has foreign and private metered postmark	Always use the foreign postmark.
An envelope has two private metered postmarks	Always use the latest private postmark.
An envelope has only one private metered postmark	Use the private metered postmark.

- b. Service Center Automated Mail Processing System (SCAMPS) digital date.
 c. Revenue Officer/Agent signature date.
 d. Signature date (only if within current year).
 e. Julian control date minus 10 days.
 f. Current date minus 10 days.
- (4) Edit the IRS received date as follows:

If	And	Then
A timely Received Date is the only Received Date stamped on the return		No editing is required.
The stamped IRS Received Date is	The postmark date shows a legal timely mailing without regard to a due date falling on Saturday, Sunday or holiday	Change the received date to the postmark date.

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If	And	Then
Two or more dates are stamped on the return		1. Use the earliest IRS stamped Received Date. 2. Circle out all other dates.
A Federal return is addressed to the IRS	Delivered to a State agency	Use the Postmark Date as the Received Date.
A Federal return is addressed to a State agency		Use the IRS date stamp as the Received Date.

- (5) If Form **990, 990-EZ, 990-PF, 1120-POL or 5227** is delinquent and the taxpayer explains the return is late due to the REJECTION of a TIMELY FILED ELECTRONIC RETURN, edit as follows:

Note: Taxpayers are instructed to annotate in red in the top margin of the return “REJECTED ELECTRONIC RETURN” to indicate the timely filed return cannot be filed electronically. Taxpayers should also attach a copy of the rejection notification to the return.

If	And	Then
The postmark date is 10 calendar days or less of the notification from the Service that the electronic return has been rejected or cannot be accepted for processing	A copy of the rejection notification is attached	1. For Forms 990, 990-EZ or 990-PF, edit CCC “R” and “V”. 2. For Form 1120-POL or 5227, edit CCC “R”.
A copy of the rejection notification isn’t attached		No action required.
The postmark date is more than 10 calendar days of the notification from the Service that the electronic return has been rejected or cannot be accepted for processing		No action required.

Note: If an extension form is attached (or an indication that an extension

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3.11.12.2.15.1.1
(01-01-2024)

Reasonable Cause

- (1) **Figure 3.11.12-3**, Reasonable Cause Guidelines, states the valid definitions of reasonable cause for late filing or late payment. See IRM 20.1.1.1.3 for additional information of employee responsibilities when determining penalty relief.
 - Zero filer with transcription lines in any parts of Form 990, or Form 990-EZ. (2007 and prior revisions). IRM 3.11.12.2.27.1.
 - Field Secured/Prepared returns when a Revenue Officer notates penalties should not be assessed. IRM 3.11.12.2.14.9 through IRM 3.11.12.2.14.11.
 - Form 990, 990-EZ or 990-PF filers who write “filing for retroactive reinstatement ”(or similar language) or Rev. Proc. 2014-11 across the top of the return or if it’s notated on the return or attachments.
- (2) Do either of the following if a reasonable cause statement for late filing is attached :
 - a. Edit CCC “R” for all EO Master File returns, and edit CCC “V” for Forms 990, 990-EZ, 990-PF, 1041-A, or 5227 if the **reason is valid**. Continue perfecting the return.
 - b. Edit CCC “7” and send Letter 854C for all EO Master File returns if the **reason isn’t valid**. Continue perfecting the return.
- (3) Do either of the following if a reasonable cause statement for late payment is attached:
 - a. Edit CCC “D” for Forms 990-PF, 990-T, 1120-POL, or 4720 if the reason is valid. Continue perfecting the return.
 - b. Edit CCC “7” and send Letter 854C if the reason isn’t valid; and continue perfecting the return.

EXEMPT ORGANIZATION REASONABLE CAUSE GUIDELINES	
•	The return was mailed in time but was returned to sender.
•	The return was filed in time but sent or deposited to the wrong IRS office.
•	Delay or failure to file was due to erroneous information given to the taxpayer by an IRS employee.
•	Delay was caused by death or serious illness of the taxpayer, or a death or serious illness in his/her immediate family (see Note below).
•	Delay was caused by unavoidable absence of the taxpayer (see <i>Note</i> below). Note: In case of a corporation, estate, trust, etc., the death, illness or absence must have been of an individual (or a member of the individual's immediate family) having sole authority to execute the return.
•	Delinquency was caused by destruction, by fire, or other casualty of the taxpayer's place of business or business records.
•	Taxpayer requested the proper forms in a timely fashion, but the forms were not furnished in sufficient time to permit the timely filing of the return.
•	Taxpayer provides proof that he/she personally visited an IRS office on or before the due date of the return for the purpose of securing the information or advice and was unable to meet with an IRS representative.
•	Considering all the facts and circumstances, it is concluded that the taxpayer has reasonable cause for the failure to timely file a return.
If the organization is a PRIVATE FOUNDATION: The organization has 90 days to file and pay after it receives a determination letter from the Service.	
If the organization isn't A PRIVATE FOUNDATION with UBIT or NOT A TAXABLE ORGANIZATION (not a Form 990–PF or Form 990–T filer), is a membership organization (PTA, Boy Scout Troop, Garden Club, Homeowners Assn. etc.), and has no full-time employee responsible for administering the organization's finances, reasonable cause may be granted if the organization:	
1.	Clearly shows it exercised normal care and prudence, but was unable to file the return timely due to little continuity or understanding of duties due to frequent officer changes, or
2.	Has no prior history of late filing and claims ignorance of the law (new organizations or those not previously required to file).
Source: Internal Revenue Manual 4.75.22, Revenue Procedure (Rev. Proc.) 79–8, Policy Statement 3-2, and Law Enforcement Manual (LEM) (31)20.	
See IRM 20.1.8 for additional discussion of penalty relief.	

Figure 3.11.12-3 Exempt Organization Reasonable Cause Guidelines

3.11.12.2.15.1.2
(01-01-2022)

**Daily Delinquency
Penalty and Payment**

- (1) A Daily Delinquency Penalty (DDP) is assessed on an organization if Form 990, 990–EZ, 990–PF, 1041–A, or 5227 is late and/or incomplete.
- (2) Edit the dollar amount of the DDP paid as indicated by an Area Office, TE/GE, Compliance, or Exam, to Box 7 of the Edit Sheet), or to the right of Part II for

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Note: If the DDP contains both dollars and cents other than “.00”, edit both the dollars and cents to the edit sheet, such as “20.25”. Otherwise, edit the DDP in dollars only such as “20.00” would be edited as “20”.

3.11.12.2.15.1.3

(01-01-2022)

Penalty and Interest Code

5227 has a pre-computed late filing penalty or interest:

1. Edit a Penalty and Interest **Code 1** to Box 6 of the edit sheet or to the dotted portion of Line 3 for Form 4720.
2. "X" the entry for tax due and edit the recomputed tax due if the entry for tax due includes a pre-computed penalty and/or interest.

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3.11.12.2.16

(01-01-2022)

Edit Sheet

- (1) Form 5800, Exempt Organization Return Edit Sheet, is used for Forms 990, 990-EZ, 990-PF, 990-T, 5227, and 1120-POL.
- (2) The **Edit Sheet**, contains additional items needed for transcription to the Master File.
- (3) Attach a **Form 5800**, Exempt Organization Return Forms Edit Sheet, if necessary, under the entity section of the following EO returns:

Form	Daily Delinquency Penalty paid	Penalty and Interest Code if required
990	X	
990-EZ	X	
990-PF	X	X
990-T		X
1120-POL		X
5227	X	X

- (4) Each form procedures lists the required edit sheet T-lines for the return.
- (5) Use the remarks section to note any additional action taken or needed to process the return.

3.11.12.2.17

(01-01-2022)

◆Entity Perfection - General◆

- (1) The entity area of a tax return identifies the taxpayer on the Business Master File. The entity of the return contains the following:
 - a. Employer Identification Number (EIN)
 - b. Name
 - c. "In-care-of" Name
 - d. Address

Note: Some forms have IRS labels printed under the National Change of Address (NCOA) program. These returns can be identified by either a solid black line or by pound signs above and to the left of the entity area. These returns don't contain Check Digits and are not considered to be pre-addressed.

3.11.12.2.17.1
(01-01-2022)

◆ **Entity Perfection -
Employer Identification
Number (EIN)** ◆

- (1) The EIN is a nine-digit number (XX-XXXXXXX) assigned to identify the taxpayer.
- (2) The EIN is located in the upper right of the Form ("Employer Identification Number" box).
- (3) Perfect the EIN as follows:
 - a. Non-pre-addressed Returns (the entity is handwritten or typed):

If	And	Then
EIN is missing	You can determine the correct EIN from the attachments and/or schedules	1. Edit the EIN to the proper location.
The EIN is either a PTIN or ITIN	Unnumbered	1. Remove return from batch. 2. Route to Entity for EIN assignment.
	Numbered	1. Edit Action Code "320". 2. Attach Form 4227 for routing to Entity Control. 3. Leave document in batch.
Multiple EINs are present	Unnumbered	1. Remove return from batch. 2. Route to Entity Control for EIN assignment.
	Numbered	1. Edit Action Code "320". 2. Attach Form 4227. 3. Leave in the batch.
The EIN contains any of the following conditions and cannot be determined from attachments and/or schedules: - Illegible - Missing - Other than 9-digits All zeroes All nines	Unnumbered	1. Research IDRS. 2. If found, edit to the proper location. 3. If not found, route to Entity for EIN assignment.
	Numbered	1. Circle out all illegible EINs, zeroes, or nines. 2. Edit Action Code "320". 3. Attach Form 4227. 4. Leave return in batch.

If	And	Then
“Pending”, “applied for”, etc., is indicated in the EIN area.	Unnumbered	1. Research IDRS. 2. If found, edit to proper location. 3. If not found, route to Entity for EIN assignment.
	Numbered	1. Edit Action Code “320”. 2. Attach Form 4227 3. Leave return in batch.

3.11.12.2.17.2
(01-01-2022)

Entity Perfection - Name Control

- (1) The Name Control consists of four characters or less.
 - a. Valid characters are alpha, numeric, ampersand (&), hyphen (-), and blank. However, blanks are only valid in the last two positions.
 - b. Perfect the name control by **underlining** or **editing** the first four characters of the name per (1)d)-(6) below.
 - c. Disregard the word “The” in the Name Control only when more than one word follows. For example:
Name: The Adder Aspen
Name Control: **ADDE**
 - d. Include the word “The” when it is only followed by one word. For example:
Name: The Hawk
Name Control: **THEH**
- (2) For Forms 5227 and 1041-A, trust name control rules apply even if “Fund” or “Foundation” is in the organization’s name.
- (3) **CORPORATION Name Control:** For the name control of a corporation, use the first four characters of the corporation’s name. A corporate name may include “Corporation”, “Inc.”, “Foundation”, “Fund”. Use corporate name control rules if:
 - a. The organization’s name contains the name of a “corporation”, “Inc”, “Foundation”, or “Fund” and the word “Trust”. For example:
Name: Amber Dove Corporation Trust
Name Control: **AMBE**
 - b. The organization’s name contains the word “Fund” or “Foundation”. For example:
Name: Amber Dove Memorial Foundation
Name Control: **AMBE**
 - c. An individual name contains the abbreviations PC (Professional Corporation), SC (Small Corporation), PA (Professional Association), or PS (Professional Service). For example:
Name: Amber Dove PA
Name Control: **AMBE**
 - d. The organization is a scholarship, and doesn’t contain other indicators such as “Corporation”, “Foundation”, “Trust”, etc., treat it like a Founda-

- tion or Fund and apply corporate name control rules. For example:
 Name: Amber Dove Scholarship
 Name Control: **AMBE**
- e. The organization is a corporation and contains the words "Friends of".
 For example:
 Name: Friends of Amber Dove Corporation
 Name Control: **FRIE**
- f. Specific name control examples to be used if "Corporation", "Inc.", "Foundation", or "Fund" are not present are:
Local, Chapter, or Post— Edit the first four characters of the name of the national organization if the words "Local", "Chapter", or "Post" are contained in the name AND "Corporation", "Inc.", "Foundation", or "Fund" are not present. For further name control guidance see Job Aid Document 7071-A, Name Control Job Aid.
- (4) **TRUST or ESTATE Name Control:** For the name control of a trust or estate, use the first four characters of the last name of the individual, trustee or beneficiary. For example:
- a. If the name contains "Trust":
 Name: Amber Dove Trust
 Name Control: **DOVE**
- Name: Amber Dove IRA
 Name Control: **DOVE**
- b. If the name contains "Estate":
 Name: Amber Dove Estate
 Name Control: **DOVE**
- c. If the name contains "FBO"
 Name: FBO Amber Dove
 Name control: **DOVE**
- d. If the name contains Corporation and Trust, apply corporate name control (see (3)(a) above).
- e. For Forms 5227 and Forms 1041-A, trust name control rules apply even if "Fund" or "Foundation" is in the organization's name. For example:
 Name: Amber Dove Fund
 Name Control: **DOVE**
- (5) **POLITICAL ORGANIZATION Name Control:** For the name control of a political organization, use the first four characters of the individual's first name. If an individual's first name isn't present, use the first four characters of the organization's name. For example:
- a. Name: Friends of Amber Dove
 Name Control: **AMBE**
- b. Name: Committee to Elect Amber Dove
 Name Control: **AMBE**
- c. Name: DOVE for State Representative
 Name Control: **DOVE**
- (6) If unable to determine the name control by following (2)-(5) above, apply corporate name control rules and edit the first four characters of the name line.

3.11.12.2.17.3
(01-01-2022)

Entity Perfection - Name Change

- (1) Continue perfecting the return if the name change has been worked by Entity (e.g. TC 59X, Entity stamp).
- (2) Route the return to Entity per IRM 3.11.12.2.9.2, if a name change is indicated on the return (e.g., “name change” box checked) or on attachments, and the return has not been worked by Entity.

3.11.12.2.17.4
(01-01-2022)

◆Entity Perfection - “In-Care-Of” Name◆

- (1) An “in-care-of” name can be identified by words “in care of” or symbols “c/o” or “%” (percent).
- (2) Ensure the “in-care-of” name is located in the proper location.

If	Then
The “in-care-of” name is located on the street address line preceding the street address	No editing required.
The “in-care-of” name is located above the first name line or below the street address	1. Arrow the “in-care-of” name so it appears below the first name line and above the street address. 2. Continue editing the return.
The “in-care-of” name is shown on an attachment	1. Edit the “in-care-of” name above the street address beginning with the “%” or “c/o” in the first position. 2. Continue editing the return.
The street address for the “in-care-of” name is different from the street address of the organization	1. Arrow the “in-care-of” street address below the “in-care-of” name or edit the “in-care-of” street address below the “in-care-of” name if located on an attachment. 2. Circle the organization’s street address and notate “TC 014” in the upper left margin of the return. 3. Input “TC 014”. 4. Continue editing the return.
Note: Always circle out the “in-care-of” symbol (% or c/o) if it is present with an address. Don’t use the ampersand (&) and the percent sign (%) when editing address information.	

- (3) A change to the “in-care-of” name can be determined by any of the following:
 - A check mark in the “Name change” box, or
 - A check mark in the “Address change” box, or
 - An indication that the “in-care-of” name is changed (i.e., the taxpayer crossed out the original “in-care-of” name and added the new name or has entered a new “in-care-of” name in brackets).

If	Then
An “in-care-of” name is changed but there is no indication of an address change	1. Edit the “in-care-of” name as shown in (2) above. 2. Continue editing the return.
An “in-care-of” name is present and the “Address change” box is checked (or there is an indication of an address change)	1. Edit the “in-care-of” name as shown in (2) above. 2. Correct the address. 3. Continue editing the return.

3.11.12.2.17.5
(01-01-2024)

◆ Entity Perfection -
Domestic Addresses ◆

- (1) Perfection of the address is necessary when the mailing address (Street or P.O. Box) isn’t easily identified.

Exception: Forms 1041–A, 4720, 5578 and 5768 don’t require address perfection.

Exception: Address perfection is not required on amended returns (CCC “G”).

- (2) See table below for procedures to perfect an address for pre-addressed returns indicating an address change and non-pre-addressed returns:

If	And	Then
The address contains information other than a street address or a P.O. Box		No perfection is necessary. ISRP will enter the complete address.
There is an indication on an attachment that the address has been changed		Edit the new address in the Entity section of the return.
Form 8822, or Form 8822-B Part II (Address Change Requested) is attached	The information is the same	Take no action.
	The information is different	Detach Form 8822 and route to Entity.
Both a P.O. Box and a street address are shown		1. Notate TC014 in the upper left margin of the return. 2. Input TC014.
Two street addresses are shown		1. Underline the second street address. 2. Notate TC014 in the upper left margin of the return. 3. Input TC014.

If	And	Then
One street address is shown	The taxpayer changed the address to a P.O. Box	1. Notate TC014 in the upper left margin of the return. 2. Input TC014.
The city and state are not shown on the return, but are shown on an attachment		Edit the city and state on the form in the Entity section of the return.
No address is shown on the return or attachment		Leave blank and allow to fallout to ERS.
The ZIP Code is missing or illegible	isn't available from the return or attachments	Determine ZIP Code by using Document 7475 .
Only the first three digits of the ZIP Code can be determined		Edit "01" for the fourth and fifth digits.
The "Address Change" box is checked	An "in-care-of" name is present	1. Edit the "%" (percent) or "c/o" to the left of the "in-care-of" name (in the first position) followed by the appropriate name. 2. Correct the address.
The National Change of Address (NCOA) label is present		Underline the Name Control.

Note: Always circle out the in-care-of symbol ("c/o" or "%") if it is present with an address. Don't use the ampersand (&) or the percent symbol (%) when editing address information.

- (3) The U.S. Postal Service established new address requirements for APO/FPO addresses. If the old address appears (i.e., APO New York, NY 091XX), convert to the new state abbreviation based on the zip code (i.e., the previous example would be converted to APO AE 091XX). APO/FPO addresses are considered domestic addresses. Refer to Conversion Chart below:

ZIP Code	Address	Country	APO/FPO Address
34000–34049	APO	Americas	APO AA
34050–34099	FPO	Americas	FPO AA

ZIP Code	Address	Country	APO/FPO Address
090XX-094XX 096XX-098XX	APO	Europe	APO AE
095XX	FPO	Europe	FPO AE
962XX-965XX 98700–98759	APO	Pacific	APO AP
966XX and 98760–98799	FPO	Pacific	FPO AP

3.11.12.2.17.6
(01-01-2022)

◆Entity Perfection -
Foreign Address◆

- (1) A foreign (international) address is any address that isn't in the 50 states or the District of Columbia.

Note: If a foreign return is discovered in a batch of domestic returns, pull the return and follow local procedures.

- (2) Returns with APO or FPO addresses are considered domestic addresses. IRM 3.11.12.2.17.5.
- (3) Route returns with a foreign address to Ogden Submission Processing Center (OSPC) for processing. Prepare 86C to inform the taxpayer that the return has been sent to Ogden.
- (4) Returns with addresses in the following U.S. Possessions/Territories are considered to be a foreign address for processing purposes but are edited in the same way as domestic addresses.
- a. A two-character alpha code must be edited for the possession/territory name.

U.S. Possessions/Territories	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- b. A ZIP code must be present for U.S. Possessions/Territories. Edit the appropriate ZIP code if one isn't provided, see **Document 7475**.
- (5) All other foreign addresses are edited the same as a domestic address with the following exceptions:

- a. The foreign country must be the last entry in the address.
- b. Circle out the foreign country and edit the country code preceded by a “/” and followed by “/\$”. **For example “/EI/\$” is edited for Ireland.** See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries for official foreign country codes.

Note: Submission Processing BMF Foreign Address Job Aid (Number 2324–002) provides examples for editing foreign addresses.

- c. A unique country code is edited for returns filed with an address in Canada. See “Country Code - Canada”. IRM 3.11.12.2.17.7.
- d. If the foreign address is from Australia, Brazil, Canada, Cuba, Italy, Mexico or The Netherlands, check if the address contains a province, state or territory name.

If	Then
A province, state or territory name is present	1. Circle out the province, state or territory name. 2. Enter appropriate abbreviation, see Document 7475 .
A province, state or territory name isn't present	Continue editing the return.
Province, state or territory is shown in abbreviated format,	Continue editing the return.

- e. A ZIP code isn't required on a foreign address. Foreign addresses use a postal code that is entered before the city or foreign country and is part of the address.

3.11.12.2.17.7
(01-01-2022)

♦ **Country Code - Canada** ♦

- (1) **Edit returns with a Canadian address** using a unique country code based on province/territory.

If	Then
The foreign address contains a Canadian Province/Territory name or abbreviation shown in the table below	1. Circle the country name. 2. Edit the appropriate Country Code based on the Province/Territory preceded by a “/” and followed by a “/\$” as the last entry in the address.
The foreign address <u>doesn't</u> contain a Canadian Province/Territory name or abbreviation shown in the table below	1. Circle the country name. 2. Edit the Country Code “/CA/\$” as the last entry in the address.

Canadian Province/Territory	Province Abbreviation	Country Code
Alberta	AB	XA
British Columbia	BC	XB

Canadian Province/Territory	Province Abbreviation	Country Code
Manitoba	MB	XM
New Brunswick	NB	XN
Newfoundland and Labrador	NL	XL
Northwest Territories	NT	XT
Nova Scotia	NS	XS
Nunavut	NU	XV
Ontario	ON	XO
Prince Edward Island	PE	XP
Quebec	QC	XQ
Saskatchewan	SK	XW
Yukon	YT	XY

- (2) The rest of the foreign address is edited using procedures in IRM 3.11.12.2.17.6.

3.11.12.2.18
(01-01-2022)
**Final/Termination or
Initial Return**

- (1) Identify a return as **initial** if the return or attachment indicates this is the initial (or first) EO return the organization has filed under the EIN.
- (2) For Final/Termination or Initial Return procedures for Form 990 and Form 990EZ, refer to the following tridocs:
- a. Form 990 (2008 and subsequent revisions), IRM 3.11.12.3.7.
 - b. Form 990 (2007 and prior revisions), IRM 3.11.12.4.10.
 - c. Form 990EZ (all revisions), IRM 3.11.12.6.10.
- (3) **All other returns:** Edit a CCC "F" (Final/Termination) if ANY of the following apply:
- a. The return or an attachment indicates this is the last EO return the organization will ever file under the EIN.
 - b. The organization has indicated it is **out of business or closed**.
 - c. The return or an attachment is marked "**Final/Termination**".

3.11.12.2.19
(01-01-2022)
◆ Foreign Currency ◆

- (1) For tax returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), include in the letter to resubmit in U.S. currency.

3.11.12.2.20
(01-01-2022)
Imaging Process

- (1) All Forms 990/990-EZ, Forms 990-PF, Forms 990-T, Forms 4720, Forms 5227, Forms 8872 and related schedules will be scanned through the imaging process following ERS processing.

3.11.12.2.21
(01-01-2024)
Prior Year Return

(1) If a current/prior year return is filed on a tax form for other than the current processing year, convert the transcription lines to the current year format by using the Prior Year Conversion Charts, Exhibit 3.11.12-5 through Exhibit 3.11.12-17.

(2) For Form 990:

- If a 2008 through 2015 revision Schedule A is attached to a 2016 or subsequent revision Form 990, convert to current year format.
- If a 2008 through 2013 revision Schedule A is attached to a 2014 through 2015 Form 990, convert to the 2015 format.
- If a 2008 through 2013 revision Schedule A is attached to a 2008 through 2013 revision Form 990, don't convert.
- If a 2008 through 2013 revision Schedule H is attached to a 2014 and subsequent revision Form 990, see IRM 3.11.12.3.33

(3) For Form 990-EZ:

- If a 2008 through 2015 revision of Schedule A is attached to a 2016 or subsequent revision Form 990-EZ, convert to current year format.
- If a 2008 through 2013 revision of Schedule A is attached to a 2013 or 2015 revision Form 990-EZ, convert to a 2015 format.

(4) Form 990-PF:

- If a 2004 through

3.11.12.2.22
(01-01-2022)
**◆Refund Returns
45-Day Jeopardy
10 Million Dollar
Refunds◆**

(1) Document Perfection is responsible for identifying refunds and for initiating requests for manual refunds. **TAS will provide the W&I SP Liaison written approval (upon request) to issue a manual refund on TAS returns.**

Note: Expeditious processing of refund returns is critical if the 45-day period is about to expire.

If	Then
A Refund Return is batched in a non-refund batch	<ol style="list-style-type: none"> 1. Completely edit the return. 2. Pull the return from the non-refund batch and merge into a refund batch using local procedures. <p>Note: Follow the instructions below when the processing date is more than 20 days after the received date or the return due date OR the refund is</p>
<p>The processing date is more than 20 days after received date or the return due date (whichever is later) and the refund amount is</p> <p>Note: “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>	<ol style="list-style-type: none"> 1. Edit Action Code “341”. 2. Give the return to the manager.
<p>more</p> <p>Note : “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>	<ol style="list-style-type: none"> 1. Don’t leave the return in the pack. 2. Edit Action Code “341” for numbered and unnumbered returns on Form 990-PF, 990-T, 4720 and 1120-POL. 3. Give the return to the manager.
The W&I Submission Processing TAS Liaison walks a return through Code & Edit	<p>In addition to normal editing, perform the actions below:</p> <ol style="list-style-type: none"> 1. Edit CCC “O” to freeze the refund and provide TAS with the validated credit amount. 2. Edit CCC “Y” to send the return to ERS.

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3.11.12.2.23
(01-01-2022)
Remittance

- (1) A with remit (i.e., numbered) return is identified in one of the following ways:
- a. Batch ID on the transmittal.
 - b. Manual Deposit blue or green **rocker** is on the return.
 - c. A “W/R” or \$ is written on the top left margin of the return.
 - d. Field Office date stamped “Received with remit”.

3.11.12.2.24
(01-01-2024)

◆Signature◆

- (2) If any return (numbered or unnumbered) is **discovered with an unprocessed remittance**, give the return and remittance to your manager for action.

- (1) A signature of an individual and jurat are required on all returns **except** the following:

- a. Returns prepared under IRC 6020(b). These returns must be signed by a Compliance Function representative.
- b. Returns prepared by Examination, for example “SFR” (Substitution for Return) or SUBSTITUTE RETURN.

Reminder: Returns prepared by Examination don’t require a signature and jurat.

- c. Dummy returns prepared by IRS.
- d. Returns filed under IRC 501(d) (Religious or Apostolic Organization).
- e. Correspondence is attached showing that the taxpayer is responding to an IRS letter **or notice with the exception of a CP259A- 259H and CP 425 – 431(see (i) below)**. If the taxpayer is responding to a letter because they were informed they must file a 990 instead of a 990-EZ, don’t correspond for a signature on the 990 if the 990-EZ is signed.
- f. **Returns that were originally filed and accepted electronically (“E-file”). These returns may be identified by the presence of Mod E-file printouts in lieu of an actual return and wording similar to “efile GRAPHIC print - DON’T PROCESS” printed at the top of the return.**
- g. **Returns printed from the CIS system if a Form 13596 is attached.**

Note: If a return is printed from the CIS system but a Form 13596 isn’t attached, correspond for the missing signature.

- h. **Returns with “this is a live return from SNIP” printed at the top of the return.**
- i. **CP 259A - 259H, if the declaration on the CP is signed. If neither the CP declaration, attached correspondence or the return isn’t signed, you must correspond.**

- (2) **A signature can consist of either an original signature (including printed signature), rubber stamped, mechanical device or signed by a software program.**

- (3) If a signature is missing, and return is a Form 990, 990-EZ, 990-PF, 990-T or 4720 remove from processing and send the return back to the filer (all other returns correspond, 225, 226, or CCC U) when:

- a. The return isn’t signed on the area designated for the taxpayer’s signature, or
- b. The jurat isn’t present on the line designated for the taxpayer’s signature (a non-standard return).

Note: Paper returns sent in by the filer that states their return was rejected through the E-file system require a signature. Form **8879-EO** isn’t an acceptable signature substitute for a paper return.

If	Then
Signature is missing	<ul style="list-style-type: none"> • Pull the return from processing and send the return back to the filer for Forms 990, 990-EZ, 990-PF 990-T and 4720. • Action Code 225 or 226 (Correspondence for Signature only) on Forms 1120-POL, 5227, 5768 and 8872. • CCC U for all other returns not listed above.
Only the Entity information is present and there are no attachments containing tax data	<ul style="list-style-type: none"> • Pull from processing and send the return back to the filer on Forms 990, 990-EZ, 990-PF, 990T and 4720. • Action Code 225 or 226 (Correspondence for Signature only) on Forms 1120-POL, 5227, 5768 and 8872. • CCC U for all other returns not listed above.

- (4) If the jurat is altered or stricken (crossed-out), see IRM 3.11.12.2.14.1 for frivolous return instructions.
- (5) Accept a “signature declaration” (a signature with jurat obtained through IRS correspondence) if attached to a return.
 - a. If the signature declaration is altered or stricken, IRM 3.11.12.2.14.1 for frivolous return instructions.
 - b. If the taxpayer responds with a self prepared “signature declaration”, it must contain the same language as the jurat on the tax return, e.g., “UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE. ”
- (6) Since tax examiners are not expected to be handwriting experts, 26 CFR 301.6064-1 allows the IRS to presume that the signature on a return, statement or other document is the true signature of the person who actually signed the document.

Note: A check mark or “X” used to designate where the return should be signed isn’t considered a valid signature.

3.11.12.2.25
(01-01-2023)
**Taxpayer Advocate
Service (TAS)**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Wage and Investment (W&I) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
 - The issue can be resolved within 24 hours.
 - IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911 and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.11.12.2.25.1
(01-01-2024)
**TAS Service Level
Agreements (SLAs)**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of Wage and Investment (W&I), Small Business and Self Employed (SB/SE) Division, Tax Exempt and Government Entities (TE/GE), Criminal Investigation (CI), Appeals, and Larger Business and International (LB&I) that outline the procedures and responsibilities for the processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) SLAs are located in *Service Level Agreements* between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service.

3.11.12.2.25.1.1
(01-01-2023)
**Operations Assistance
Requests (OARs)**

- (1) Taxpayer Advocate Service uses the Operation Assistance Request (OAR) process to refer cases when TAS lacks either the statutory or delegated authority to resolve a taxpayer's problem. The TAS uses Form 12412, Operations Assistance Request, to initiate the OAR process.
- (2) In cases requiring an OAR, TAS completes Form 12412 and sends the case to the Operating Division Liaison via Form 3210. The Operating Division Liaison reviews the case, assigns it to the appropriate area, and monitors the case through its conclusion.

- (3) The W&I Submission Processing Liaison acknowledges receipt and gives the IRS employee's name and phone number assigned to work the case within one workday of receipt of the OAR involving **Expedite** processing. The W&I Submission Processing Liaison provides a relief/no relief decision within three workdays of acknowledging receipt of the **Expedite** OAR. The decision is by: telephone or in writing on Form 3210, **Document Transmittal**, via fax, secured email, or hand delivery to the TAS office that initiated the OAR.
- (4) For OARs that don't require expedite handling, the W&I Submission Processing Liaison acknowledges receipt and gives the IRS employee's name and phone number assigned to work the case within three workdays of receipt of the OAR. If necessary, the W&I employee assigned to the case negotiates a reasonable timeframe to resolve the OAR with the TAS employee.
- (5) Complete OAR cases as soon as possible. The assigned area should complete the case on the time frames listed on Form 12412.
 - a. If a taxpayer's case can't be resolved by the requested timeframe or by a negotiated extension date, the employee elevates the matter to the W&I Business Unit Liaison.
 - b. The manager/employee works with the Taxpayer Advocate contact listed on Form 12412 to agree on follow-up timeframes based on the case's facts and circumstances.
 - c. The manager/employee assigned the case discusses his or her findings and recommendations on the case's final disposition with the appropriate TAS contact before communicating the final decision to the taxpayer or issuing any closing documents. The TAS contact is responsible for communicating the case's final decision to the taxpayer however, this doesn't prohibit the manager/employee from also doing so.
 - d. If the TAS contact and the manager/employee assigned the case can't agree on the resolution to the taxpayer's problem, the TAS employee elevates this disagreement to his/her manager who discusses it with the appropriate Operating Division manager. The manager/employee assigned the case also elevates any disagreement to his/her manager. If they can't agree on the appropriate resolution within three workdays, the manager evaluates the issue through management channels for resolution or for the Local Taxpayer Advocate (LTA) to consider a Taxpayer Assistance Order.
 - e. When the case is resolved, the Business Operation Division (BOD)/Function employee assigned the OAR complete section VI of Form 12412, Operations Assistance Request, and returns it to the TAS Case Advocate assigned the case within three workdays of completing all actions and inputting transactions.
- (6) For more detailed information, please refer to: IRM 13, Taxpayer Advocate Service and <http://tasnews.wev.irs.gov/index.asp?pid=865>.

3.11.12.2.25.1.2
(01-01-2022)
**Form 911, Request for
Taxpayer Advocate
Service Assistance
(Application for
Taxpayer Assistance
Order)**

- (1) **Refer to a TAS office** if the IRS employee receives a taxpayer contact, and the employee can't initiate action to resolve the taxpayer's inquiry or provide the relief requested by the taxpayer. A taxpayer shouldn't have to specifically request TAS assistance to be referred to TAS. IRS employees advise taxpayers of the option to seek TAS assistance when appropriate. TAS generally accepts the taxpayer's problem at face value, and doesn't require documentation from the taxpayer unless needed or required by the IRM to provide the requested relief.

- (2) **A referral to a TAS office isn't necessary even if TAS Case Criteria are met** if the IRS employee can resolve a taxpayer's inquiry or provide the relief requested, per IRM 13.1.7.4, **Same Day Resolution**. The definition of **Same Day Resolution** is "**within 24 hours**". However, even if you can't completely resolve the issue within 24 hours, if you've taken steps within 24 hours to resolve the taxpayer's issue, these cases also meet the definition of **same day**. Don't refer these cases to TAS unless the taxpayer asks to be transferred to TAS.

Note: Handle potential TAS cases with the taxpayer's best interest in mind.

- (3) See IRM 21.1.3.18, **Taxpayer Advocate Service (TAS) Guidelines**, for more information.
- (4) **Don't** refer the following types of cases to TAS:
- The taxpayer's complaint or inquiry **only** questions the constitutionality of the tax system.
 - Cases where the focus of the taxpayer's inquiry is solely to employ frivolous tax strategies to avoid or delay filing or paying federal taxes.
- (5) TAS Case Acceptance Criteria: TAS accepts cases in which the taxpayer:
- Is experiencing economic harm or is about to suffer economic harm.
 - Is facing an immediate threat of adverse action.
 - Will incur significant costs if relief isn't granted (including fees for professional representation).
 - Will suffer irreparable injury or long-term adverse impact if relief isn't granted.
 - Has experienced a delay of more than 30 days to resolve a tax account problem.
 - Hasn't received a response or resolution to their problem or inquiry by the date promised.
 - A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.
 - The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair the taxpayer's rights.
 - The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers.
- (6) Other TAS Case Acceptance Criteria:
- A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.
 - The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair the taxpayer's rights.
 - The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers.

Note: Case criteria are not meant to be all-inclusive; evaluate each taxpayer situation based on each case's unique facts and circumstances.

3.11.12.2.25.2
(01-01-2022)

**Tax Exempt/Government
Entities (TE/GE) and
Wage & Investment
Small Business/Self-
Employed (W&I)
Service Level Agreement**

- (1) The TE/GE and W&I SLA identifies a set of processing and customer service targets in which the TE/GE Division and the W&I Division agree on an acceptable level of service for the term of the agreement.
- (2) Underlying this SLA are six key service needs:
 - Timely processing of submissions
 - Accurate processing of submissions
 - Striving for continuous improvement in processing of submissions (i.e., returns, correspondence, remittance, etc.)
 - Procedural changes
 - Workload
 - Resources

3.11.12.2.25.3
(01-01-2022)

**BMF Identification (ID)
Theft**

- (1) BMF Identification Theft is increasing. If a tax examiner in Submission Processing (SP) Code and Edit (C&E) finds a case with attachments or correspondence indicating the taxpayer is a victim of ID Theft, provide the entire case to your senior/lead. Your senior/lead expedites the case to the PA staff to refer to one of the SP BMF ID Theft liaisons. The taxpayer must clearly state that they are a victim of **ID Theft**: don't send cases that are subject to **Fraud** review.

3.11.12.2.26
(01-01-2022)

Tax Period

- (1) An organization may have only one accounting period.
- (2) The tax period is the year and last month of the approved accounting period of the organization.

Note: A tax period should always end on the last day of the month except as otherwise specified. Ignore a minor discrepancy such as October 30 instead of October 31.

- (3) Edit the Tax Period to the right of the form title in YYMM format if the tax year ending is other than current processing year (e.g., 1312).

Exception: Edit a Tax Period on all Forms 8872. If Form 8872 doesn't have a period ending date, and you are corresponding for Line 8, don't edit the tax period.

- (4) Identify the tax period and edit as follows:

If	Then
The return is for current calendar year	No editing is required.
The return is for a prior year	Edit the Tax Period.
The taxpayer has notated a Tax Period other than the preprinted year on the return	Edit the Tax Period based on the taxpayers indication.

If	Then
The Tax Period is missing, incomplete, or illegible	Review the return and attachments (e.g. Form 1128) for the correct Tax Period. a. If found, edit the Tax Period. b. If unable to determine, process using current calendar year.

Caution: If a Form 5578 has a tax period of 18 months or more in the future, IRM 3.11.12.2.14.2 (4).

- (5) The accounting period must meet the “52/53” week rule defined in (a) and (b) below:
 - a. If the tax period ending date isn’t more than 3 days after the beginning of the month, edit the previous month. (i.e., October 3, use the designation for September YY09).
 - b. If the tax period ending date isn’t more than 6 days before the end of the month, edit the month shown on the return. (i.e., October 25, use the numeric designation for October, YY10).
- (6) If the tax period is for more than 12 months or 53 weeks, research for the correct tax period.
- (7) Correspond if the accounting period is more than 12 months or the accounting period doesn’t meet the “52/53” week rule. For Forms 990, 990-EZ, 990-PF, 990-T send back to the filer. All others Action Code 211 or CCC U.
- (8) Request INOLES, ENMOD, and BMFOLI research if the accounting period is less than 12 months. IRM 3.11.12.2.18, IRM 3.11.12.2.26 and IRM 3.11.12.2.26.2.

3.11.12.2.26.1
(01-01-2022)

Early Filed Return

- (1) An early filed return is defined as a return whose received date is prior to its Tax Period ending date.
- (2) Do one of the following for an early filed EO return:

If	And	Then
Return isn't "final/termination"		1. Edit Action Code 480 for Forms 990, 990-EZ, 990-T, 990-PF, 1120-POL, 5227, 5768 and 8872 and CCC "U" for all other returns. 2. If editing AC 480, Form 4227 isn't necessary. Leave the return in the pack you are working. 3. If editing a CCC "U", attach Form 4227, note "early filed" in the remarks area, check the Rejects box, and leave the return in the pack you are working.
Return is "final/termination"		edit the tax period to the month preceding the received date.
Return is "final/termination"	criteria isn't met (Form 990 and 990-EZ only)	edit the tax period according to the taxpayer indication

- (3) If sending back to the taxpayer for correspondence issues, don't edit Action Code 480.

3.11.12.2.26.2 (01-01-2022)

Short Tax Year Defined

- (1) A short tax year is a return with a tax period less than 12 months or 52 weeks.

Note: A tax period should always end on the last day of the month except as otherwise specified. Ignore a minor discrepancy such as October 30 instead of October 31.

- (2) If a short tax year has an explanation, IRM 3.11.12.2.18 and IRM 3.11.12.2.26.2.1.
- (3) If a short tax year has no explanation, research ENMOD, INOLES, and BMFOLI to determine the Master File tax year.
- (4) If the short tax year isn't explained from research, do one of the following:
- If the short tax year is the same as INOLES or ENMOD, continue to process. Don't edit CCC "Y".
 - If the short tax year is different from INOLES or ENMOD, and the organization has not changed its tax period in the last 10 years, edit CCC "Y" and continue to process.

Note: BMFOLI may indicate less than ten years but if FYM has not been changed, continue on and edit CCC “Y.” The organization is allowed to change their FYM every 10 years without an explanation.

- c. If the short tax year is different from INOLES or ENMOD, and the organization has changed its tax period in the last 10 years, remove from processing and send back to the filer requesting an explanation for a short tax year.

3.11.12.2.26.2.1
(01-01-2022)

Short Tax Year Change of Accounting Period

- (1) Edit CCC “Y” if one of the following applies:

- a. **Change of Accounting Period** indicated on the return or an attachment.
- b. **Rev. Proc. 85–58** indicated on a Form 990, 990-EZ, 990-PF, 990-T or an attachment.
- c. **Rev. Proc. 76-10** indicated on a Form 990 or attachment.
- d. An approved **Form 1128**, Change of Accounting Period (CP284a) is attached.

Note: A CP284a is generated on an approved Form 1128. A CP285 is generated on a disapproved Form 1128.

- e. BMFOLI shows the organization has not changed its tax period in ten years.

Note: BMFOLI may indicate less than ten years.

- (2) If Form 1128 is attached with no indication of approval (CP284a or IRS letter) to a numbered or unnumbered return research INOLES, ENMOD and BMFOLI. Do one of the following if Form 1128 is attached:

If	Then
If the tax period matches INOLES or ENMOD	continue to process. CCC “Y” isn’t required.
BMFOLI shows the organization has not changed its tax period in 10 years	edit CCC Y. Leave 1128 attached. Note: BMFOLI may indicate less than ten years but if FYM has not been changed, continue on and edit CCC “Y.”
BMFOLI shows the organization has changed its tax period within the last 10 years, or you are unable to determine	edit Action Code 450 to route to Rejects or CCC “U” as appropriate. Attach Form 4227, notate “Form 1128”.

- (3) Don’t edit CCC “Y” for an initial or final/termination return.

3.11.12.2.27
(01-01-2023)
**Zero Filer Defined For
2007 and Prior
Revisions
(Forms 990, 990-EZ)**

- (1) A **zero filer** is defined as a U.S. or foreign organization or an organization formed in a U. S. Possession/Territory (Rev. Proc. 2003-21), with gross receipts from sources within the United States less than the filing requirement and that have no significant activity in the United States.

Note: These instructions don't apply to 2008 and subsequent revisions.

- (2) **Form 990 (2007 and prior revisions):** Process the return as a zero filer by adding the positive version of Part I, Line 6b, Line 8b Columns(A) and (B), Lines 9b, and 10b to Line 12 if any of the following apply:
- The computation in (2) above is \$25,000 or less.
 - The computation in (2) above is \$37,500 or less, Box K is checked, and the organization states this is their initial year of operation.
 - The return has no amounts more than \$0 and the entity section is complete enough to perfect or research.
- (3) **Form 990-EZ (2007 and prior revisions):** Process the return as a zero filer by adding the positive version of Part I, Lines 5b, 6b and 7b to Line 9 if any of the following apply:
- The computation in (3) above is \$25,000 or less.
 - The computation in (3) above is \$37,500 or less, Box K is checked, and the organization states this is their initial year of operation.
 - The return has no amounts more than \$0 and the entity section is complete enough to perfect or research.

3.11.12.2.27.1
(01-01-2022)
**Zero Filer
Perfection
(Forms 990, 990-EZ)
2007 and Prior Year
Revisions**

- (1) Do the following to completely perfect a zero filer return with **NO transcribed lines in any of Form 990, or Form 990-EZ :**
- Perfect the name control, address, EIN, tax period, and received date.
 - Attach an edit sheet and edit the DDP amount paid in box 7 if the organization paid a DDP and the return was received within the grace period. IRM 3.11.12.2.15.1.2.
 - Edit the received date in the center portion of the return. Circle unnecessary received dates.
 - Edit CCCs "R" and "V" in the center portion of the return below the entity section. Edit CCC's "F", "W", or "Y" as appropriate.
 - Edit Organization Code **9**.
 - Edit a two-digit SS Code if no transcription lines are present and the SS is present. If the SS is missing, edit "00".
 - Edit a Preparation Code of "1" next to the Preparer's PTIN if data is present in the Paid Preparer area of the return. The Paid Preparer's name may be the same as the individual signing the return.
 - Remove from processing and send the return back to the filer for a missing signature.
 - If identified as "final/termination" and all criteria in IRM 3.11.12.3.7 and 3.11.12.6.9 are not met, remove from processing and send the return back to the filer.
- (2) Do the following to completely perfect a zero filer return **with transcribed lines in any of Form 990, or Form 990-EZ:**
- Perfect the name control, address, EIN, tax period, and received date.

- b. Attach an edit sheet and edit the DDP amount paid in box 7 if the organization paid a DDP and the return was received within the grace period. IRM 3.11.12.2.15.1.2.
- c. Edit the received date in the center portion of the return. Circle unnecessary received dates.
- d. Edit CCCs "R" and "V" in the center portion of the return below the entity section. Edit CCCs "F", "W", or "Y", as appropriate.
- e. Edit and underline Organization Code 9.
- f. Perfect the remaining form in the same manner as a non-zero filer return regardless of the organization's "Total Revenue".
- g. Remove from processing and send the return back to the filer for a completed Form 990/990-EZ and required schedule(s) if required information is missing.
- h. Remove from processing and send the return back to the filer if the signature is missing.
- i. Don't consider a 0 (zero), - (dash), none, or N/A as a transcribed entry.

3.11.12.3
(01-01-2022)
**Form 990
(2008 and Subsequent
Revisions)**

- (1) Most organizations exempt from income tax under Internal Revenue Code 501(a) must file an annual information return (Form 990 or Form 990-EZ) or an annual electronic notice (Form 990-N), depending upon the organization's gross receipts and total assets.
- (2) Form 990 must be filed by an organization exempt from income tax under Internal Revenue Code 501(a) if it has either the following:

Must file Form 990 if the Tax Period is	If gross receipts are	And total assets are
201012 and subsequent	Equal to or greater than \$200,000	Equal to or greater than \$500,000
200912 – 201011	Equal to or greater than \$500,000	Equal to or great than \$1,250,000
200812 – 200911	Equal to or greater than \$1,000,000	Equal to or great than \$2,500,000
200811 and prior	Equal to or greater than \$100,000	Equal to or greater than \$250,000

3.11.12.3.1
(01-01-2024)
**General Instructions
(2008 and Subsequent
Revisions)**

- (1) Beginning 2021, all Forms 990 filed for tax period ending 202112 or subsequent must be filed electronically. If a paper return is received for a ending tax period of 202112 or subsequent, pull the return from processing and send back to the filer.
- (2) The following instructions are for returns with tax periods prior to tax period ending 202112 or for any tax periods that we process on which "reinstatement of revocation" or similar language is written across the top of the form and/or on an attachment.
- (3) Convert prior year return revisions, to current revision. Exhibit 3.11.12-6.
- (4) Follow the instructions for a "**special return**".

- (5) Perfect as follows:
 - a. Perfect for legibility.
 - b. Perfect from attachments, if available.
 - c. Follow the stated instruction for the line.
 - d. Leave a "T" line blank only if it cannot be perfected in the steps above.
- (6) Put Form 990 in the following order:
 1. Form 990, pages 1 -12, followed by
 2. Schedule A, (2014 and subsequent revision), pages 1-8.
 3. Schedule A, (2008 - 2013 revision) pages 1 - 4.
 4. Schedule C, page 1 (if Part I-A has an entry)
 5. Schedule D, page 1 (if Part I has an entry (Sch Ind Code "D1" is edited and underlined))
 6. Schedule H, 2016 and subsequent revision) pages 1-2, Part V, section order A, C, D, B (pages 3, 8, 9, 4, 5, 6, 7) for the first five facilities shown in Part V.
 7. Schedule H, (2014 and 2015 revision) pages 1-2, Part V, section order of A, C, D, B (pages 3, 7, 8, 4, 5, 6) for the first five facilities shown in Part V. For Schedule H (2014 and 2015) pages should be put in order 1- 3, 7, 8, 4, 5, 6. Delete the double unused pages.
 8. Schedule H, (2013 revision) pages 1-2, Part V, section order of A, D, B (pages 3, 8, 4, 5, 6) for the first five facilities shown in Part V.
 9. For Schedule H (200812 - 201312) pages should be put in order 1- 3, 7, 4, 5, 6. Delete the double unused pages.
 10. Schedule L, page 1 (if Parts I or II have entries).
 11. Schedule R, page 3 (if Part V has an entry).

3.11.12.3.2
(01-01-2022)
**Forms LM-2, LM-3, 5500
(2008 and Subsequent
Revisions)**

- (1) Labor organizations are NOT allowed to substitute information from Form LM-2 or LM-3 to the 2008 and subsequent revisions of Form 990. If correspondence items on Form 990 are missing, and Form LM-2 or LM-3 is attached, correspond for the missing information.
- (2) Employee benefit plans are NOT allowed to substitute information from Form 5500 to the 2008 and subsequent revisions of Form 990. If correspondence items on Forms 990 are missing, and Form 5500 is attached, remove from processing and send back to the filer for missing information.

3.11.12.3.3
(01-01-2024)
**Perfection, Editing, and
Correspondence
(2008 and Subsequent
Revisions)**

- (1) Attach Form 5800, Exempt Organization Return Edit Sheet, if required.
- (2) If a Form 990 is received with "Announcement 2012-12" or similar wording on the top of the form, edit CCC "R" & "V". If there is no indication Entity has seen the return, route the return to Entity per IRM 3.11.12.2.9.2.
- (3) Refer to the following instructions to perfect the generic items:
 - a. **Action Codes (ERS)**, IRM 3.11.12.2.10
 - b. **Computer Condition Codes** (F, G, L, R, T, V, W, Y, 3, 7), IRM 3.11.12.2.11. Edit the CCC in the general area of Part I, Lines 2-7b.
 - c. **Daily Delinquency Penalty**, IRM 3.11.12.2.15.1.2
 - d. **Entity Perfection**, IRM 3.11.12.2.17.1 through IRM 3.11.12.2.17.6
 - e. **Final Returns**, IRM 3.11.12.2.18
 - f. **Imaging**, IRM 3.11.12.2.20
 - g. **Incomplete Return Item (IRI) Program**, IRM 3.11.12.2.13.3

- h. **Received Date**, IRM 3.11.12.2.15.1
- i. **Signature**, IRM 3.11.12.2.24
- j. **Tax Period**, IRM 3.11.12.2.26

3.11.12.3.4
(01-01-2022)

**Subsection Code
(2008 and Subsequent
Revisions)**

- (1) Edit a two-digit Subsection Code (SSXX) in the blank space of Item I of the entity portion if the Subsection is present, see Figure 3.11.12-1a.
- (2) Determine the Subsection Code from the list below:
 1. Item I of the entity section. Perfect as follows:

Code Section	Entry
501(c)(3)	03
501(c)	XX (subsection taxpayer entered)
4947(a)(1)	91
527	82

2. INOLES research
3. If you are unable to determine the Subsection Code, edit "00".
- (3) If the Subsection Codes conflict (e.g., INOLES shows SS03, but the taxpayer indicates otherwise in Item I), always use the Subsection on INOLES.
- (4) If **Subsection 28** or the return is for the **National Railroad Retirement Investment Trust**:
 - a. Part VII, Section A must be complete. If blank or missing, ALWAYS remove from processing and send the return back to the filer.
 - b. Don't correspond for any other issues e.g., missing Part VIII, Part IX, Part X, Schedule A, Schedule B, etc.

3.11.12.3.5
(01-01-2022)

**Type of Organization
Code
(2008 and Subsequent
Revisions)**

- (1) Edit the Type of Organization Code on Form 990, page 1, blank space of Item K. Edit a Type of Organization Code as follows:

Form 990	
Type of Organization Code	Description
1	SS 00, 02-20, 22-29, 50, 60, 70, 71, or 81.
3	4947(a)(1) box is checked in Item I of the entity section (SS91).
4	527 box is checked in Item I of the entity section (SS82).
1	All others.

3.11.12.3.6
(01-01-2022)

**Group Return
(2008 and Subsequent
Revisions)**

- (1) Identify a group return if Item H(a) is checked “yes” and Item H(c) contains a GEN. GEN numbers 0000 and 9999 are not valid.
- (2) If Item H(a) is checked yes and Item H(c) is blank, 0000 or 9999, request INOLES research for the GEN. If found, edit to line H(c). A group return on INOLES must have 990-03 filing requirements. If 990-03 filing requirements are not present, circle out entries on H(a) and H(b).
- (3) Circle out the yes/no entry on Item H(b) if an entry is present and the return isn’t a group return.
- (4) Don’t consider a group return indicating “final/termination” as a final/termination return. Don’t CODE CCC “F”.
- (5) Route the return to Entity, IRM 3.11.12.2.9.2 if any of the following apply:
 - a. The group or an affiliate doesn’t have an EIN.
 - b. The group or an affiliate has two or more EINs.
 - c. New affiliates have been added to the group.
 - d. There are one or more entity issues, IRM 3.11.12.2.9.2.
 - e. An affiliate has changed its name or address, and Entity has not worked the change (e.g. TC 59X or Entity stamp).
- (6) Request NAMEE/NAMEB research if the parent and group return are received in the same batch using the same EIN.

3.11.12.3.6.1
(01-01-2022)

**Group Return Perfection
and Correspondence
(2008 and Subsequent
Revisions)**

- (1) Circle out the yes/no entry on Item H(b) if an entry is present and the return isn’t a group return.
- (2) **Use the following table for Form 990 (2008 and Subsequent Revisions):**

If	And	Then
H (a) is checked yes	H(b) is checked yes and GEN number is present	Continue editing.
	H(b) is blank and the return or attachment states that all affiliates are included on the group return	Check the yes box on Item H (b).
	H(b) is blank and the return or attachment doesn’t state all affiliates are included in the group return	Check the no box on Item H(b) and request a TC 590/014 input for the attached affiliates.
	H(b) is no or blank and a list of affiliates is attached	Request a TC 590/014 input for attached affiliates.
	H(b) is no or blank and a list of affiliates isn’t attached	Circle out the yes/no box and process the return.

If	And	Then	
	list of affiliates is present	Check the no box on Item H(b) (if not checked). If the yes box is checked circle out the Yes entry and request a TC 590–014 input for the attached affiliates.	#
	a list of affiliates isn't present.	.Circle out the yes/no box on item H(b) and process the return.	#

- (3) If a return is identified as a group return and a GEN can't be determined, remove from processing and send the return back.

3.11.12.3.7
(01-01-2022)
**Final/Termination or Initial Return
(2008 and Subsequent Revisions)**

- (1) Identify a return as **initial** if the return or attachment indicates this is the initial (or first) EO return the organization has filed under the EIN.
- (2) **Form 990 and 990-EZ (2008 and subsequent revisions):** Edit CCC "F" (Final/Termination) if the return is marked Final/Termination or there are other indications the organization is out of business or closed and Schedule N, Part I has data and is attached.

Note: Don't edit CCC F on a group return - Item H(a)-(b) is no or blank and Item H(c) is blank. See IRM 3.11.12.3.6.

- (3) If Schedule N, is not present or does not contain data in Part I, remove from processing and send back to the filer requesting a complete Schedule N.

3.11.12.3.8
(01-01-2022)
**♦Paid Preparer Section♦
(2008 and Subsequent Revisions)**

- (1) The Paid Preparer section is located below the Signature area at the bottom of Form **990**. The Paid Preparer's name may be the same as the individual signing the return.

3.11.12.3.8.1
(01-01-2022)
**♦Paid Preparer PTIN♦
(2008 and Subsequent Revisions)**

- (1) The Preparer's Social Security Number (SSN) or Preparer's Tax Identification Number (PTIN) is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box for 2009 and prior form revisions) at the bottom-right corner of **Page 1**.
- (2) No action is required on amended returns.
- (3) A valid PTIN begins with the alpha "P" followed by an eight digit number (e.g., PXXXXXXX). Circle the SSN/PTIN if it is invalid, all zeros or all nines.

3.11.12.3.8.2
(01-01-2022)

◆ **Firm's EIN** ◆
(2008 and Subsequent
Revisions)

- (1) The Firm's EIN is located below the Preparer's PTIN at the bottom-right corner of **Page 1**.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit numeric number. Circle the EIN if all zeroes or all nines.

3.11.12.3.8.3
(01-01-2022)

◆ **Paid Preparer
Telephone Number** ◆
(2008 and Subsequent
Revisions)

- (1) The Paid Preparer's Phone Number is located below the Paid Preparer's EIN at the bottom right hand corner of **Page 1**.
- (2) No action is required on Amended returns.
- (3) If a complete Paid Preparer's Telephone Number is on the Preparer Telephone Number line, no editing of this line is necessary.
- (4) If the return is for a tax period prior to 2001, circle the telephone number.
- (5) If the Paid Preparer's Phone Number is incomplete, illegible, or less than 10 digits, review the return and all attachments.

Note: If more than 10 digits are present continue processing. ISRP will input the first 10 digits only.

If	Then
A complete Paid Preparer's Phone Number is located	Edit to the "Phone No" line.
A complete Paid Preparer's Telephone Number isn't located or the number is illegible	Circle the incomplete or illegible phone number.

3.11.12.3.8.4
(01-01-2022)

Preparation Code
(2008 and Subsequent
Revisions)

- (1) No action is required on amended returns.
- (2) Edit a Preparation Code of "1" next to the Preparer's PTIN if data is present which indicates the return was prepared by a Paid Preparer in the Paid Preparer area of the return. The Paid Preparer's name may be the same as the individual signing the return.

Note: Data such as N/A or self prepared doesn't indicate the return was prepared by a Paid Preparer and should not be edited with a "1".

3.11.12.3.9
(01-01-2022)

Part III Correspondence
(2008 and Subsequent
Revisions)

- (1) Part III is missing or blank, remove from processing and send the return back to the filer.

3.11.12.3.10
(01-01-2023)

Part IV
Perfection (Schedule
Indicator Code (SIC))
(2008 and Subsequent
Revisions)

- (1) Edit a SIC on the top right margin of page 3 for each schedule that is attached and isn't blank and has information present other than the organization's name and/or EIN. If editing a SIC and page 3 is missing, edit the SIC on inserted page 3.
- (2) Substitute schedules are not acceptable. For example, if a filer writes "see attached" on a Schedule L, a SIC of "L" should NOT be edited and the return should be removed from processing and sent back to the filer for a complete return including Schedule L. IRM 3.11.12.3.11 for Schedules that are required.
- (3) If Schedule D is attached and not blank, edit a "D". If an entry is present in Part I of Schedule D, edit and underline a "D1". If editing a "D1", don't edit a "D".
- (4) The indicator codes are as follows:

Schedule Code	Schedule
A	Schedule A - Public Charity Status and Public Support
B	Schedule B - Schedule of Contributors
C	Schedule C - Political Campaign and Lobbying Activities
D	Schedule D - Supplemental Financial Statements
D1	Schedule D, Part I - Supplemental Financial Statements
E	Schedule E - Schools
F	Schedule F - Statement of Activities Outside the United States
G	Schedule G - Supplemental Information Regarding Fundraising or Gaming Activities
H	Schedule H - Hospitals
I	Schedule I - Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.
J	Schedule J - Compensation Information
K	Schedule K - Supplemental Information on Tax Exempt Bonds
L	Schedule L - Transactions with Interested Persons
M	Schedule M - Non-Cash Contributions
N	Schedule N - Liquidation, Termination, Dissolution or Significant Disposition of Assets
O	Schedule O - Supplemental Information to Form 990 or 990-EZ
R	Schedule R - Related Organizations and Unrelated Partnerships

- (5) **Part IV, Line 1:** If checked “yes”, and the organization isn’t a SS03, 50, 60, 70, 71 or 91, edit a “2” to the right of Line 1.

3.11.12.3.11
(01-01-2024)

**Part IV Correspondence
(2008 and Subsequent
Revisions)**

- (1) If a Schedule O is not attached or one is attached but only contains the organizations name and/or EIN remove the return from processing and send back to the filer. All organizations are required to attach a Schedule O when filing Form 990.
- (2) Pull from processing and send the return back to the filer if any of the following related schedules are missing, blank, or a substitute schedule is attached. and the line is marked “yes”.

Line Number(s)	Missing/Blank Schedule
1	Schedule A entirely missing or blank or a 2007 & prior Schedule A revision IRM 3.11.12.3.25
1	Schedule A, Part I is blank.
1	Schedule A, Part I, Line 5, 6 or 7 is checked and Schedule A, Part II is blank.
1	Schedule A, Part I, Line 9 is checked and Schedule A, Part III is blank.
2	Schedule B Caution: At least one name and amount must be present. See (4) below.
3 - 5	Schedule C
6	Schedule D, Part I
13	Schedule E
20a	Schedule H
20b	Schedule H, Audited Financial Statements
23	Schedule J
25a - 28c	Schedule L
33 - 37	Schedule R

- (3) Don’t correspond for a **Schedule A** if Part IV, Line 1 is checked “yes”, and the organization isn’t a SS03, 50, 60, 70, 71 or 91.
- (4) Remove from processing and send back to the filer if a **Schedule B** Part IV, Line 2 is checked “yes” and:

Schedule B is	But	And
Missing		

Schedule B is	But	And
Present	doesn't contain contributor information (name(s) / amount(s)), or "anonymous", "various" 0 (zero), - (dash), none, or N/A on Page 1 or in any of Parts I - III.	The third box under "Special Rules", page 1 isn't checked; or is checked, but an amount or 0 (zero), - (dash), none, or N/A isn't present on that line.

Note: If a statement is attached indicating contributions from any one contributor required.

#

Note: Contributor information means at least one name and amount for the same contributor is present. A contributor may also be listed as a sponsor or shown as a function. For example, the contribution may be shown as bake sale or car wash or another type of activity or function.

3.11.12.3.12
(01-01-2022)

**Part V Correspondence
(2008 and Subsequent
Revisions)**

- (1) Remove from processing and send the return back to the filer if Part V if Lines 1a - 16 are missing or blank.

3.11.12.3.13
(01-01-2022)

**Part VI Correspondence
(2008 and Subsequent
Revisions)**

- (1) Remove from processing and send back to the filer if Part VI, lines 1a - 20 are missing or blank.

3.11.12.3.14
(01-01-2022)

**Part VII
Perfection
(2008 and Subsequent
Revisions)**

- (1) **Section A, Line 1d, Column (D), Total Line:** If blank, add 1b and 1c, Column (D). If 1b and 1c, Column (D) is blank add rows above and edit amount in Line 1d, Column (D), Total Line.
- (2) **Section A, Line 1d, Column (E), Total Line:** If blank, add 1b and 1c, Column (E). If 1b and 1c, Column (E) is blank add rows above and edit amount in Line 1d, Column (E), Total Line.
- (3) **Section A, Line 1d, Column (F), Total Line:** If blank, add 1b and 1c, Column (F). If 1b and 1c, Column (F) is blank add rows above and edit amount in Line 1d, Column (F), Total Line.
- (4) If dollar total amounts are on Part VII, page 7 and can be totaled to page 8, edit the amounts to Lines 1d, Columns (D), (E) or (F). (Dummy page 8).
- (5) **Section A, Line 2:** Perfect.
- (6) **Section B, Line 2:** Perfect.

3.11.12.3.15
(01-01-2022)
Part VII
Correspondence
(2008 and Subsequent
Revisions)

- (1) Perfect from attachments.
- (2) If unable to perfect from attachments, remove from processing and send the return back to the filer if all of the following apply:
 - a. The box in Part VII, Section A, Line 1a, "Check this box if neither the organization nor any." **isn't** checked.
 - c. Part VII is missing, blank, or name(s) are present in Column (A), but Line 1d, Columns (D), (E), or (F) is blank and cannot be perfected.

#

Note: Do not send back to the filer if return is for a short period. Continue processing.

3.11.12.3.16
(01-01-2022)
Part VIII
Perfection
(2008 and Subsequent
Revisions)

- (1) **Line 1h, Column (A):** If blank, add Lines 1a-1f. Don't bring forward any amounts from Schedule B.
- (2) **Lines 2a - 2f, Column (A):** If lines 2a-2f column (A) are blank, and an entry is present on line 2g(A), arrow any dollar amounts on lines 2a-2f columns (B), (C), or (D) or in the "Business Code" section to the corresponding lines in column (A).
- (3) **Line 2g, Column (A):** If blank, add Lines 2a - 2f, Column (A).
- (4) **Lines 3 - 5, Column (A):** Perfect.
- (5) **Line 6a, Columns (i) and (ii):** If blank, do one of the following:
 1. Line "b" plus Line "c".
 2. Edit from Line "c".
- (6) **Line 6b, Columns (i) and (ii):** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following (for each line):
 1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 2. If Line "a" is the only line with an amount, Leave Line "b" blank and edit the amount from Line "a" to Line "c".
- (7) **Line 6c, Columns (i) and (ii):** If blank (for each column), Line "a" minus Line "b".
- (8) **Lines 6a - 6c, Column (ii):** If blank, and unable to perfect per (5) - (7) above, edit from Line 6d to Line 6a, Column (ii) and Line 6c, Column (ii).
- (9) **Line 6d, Column (A):** If blank, add Line "c", Columns (i) and (ii).
- (10) **Line 7a, Columns (i) and (ii):** If blank, do one of the following:
 1. Line "b" plus Line "c".
 2. Edit from Line "c".
- (11) **Line 7b, Columns (i) and (ii):** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following (for each line):
 1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 2. If Line "a" is the only line with an amount, Leave Line "b" blank and edit the amount from Line "a" to Line "c".

- (12) **Line 7c, Columns (i) and (ii):** If blank (for each column), Line “a” minus Line “b”.
- (13) **Lines 7a - 7c, Column (ii):** If blank, and unable to perfect per (10) - (12) above, edit from Line 7d to Line 7a, Column (ii) and edit to Line 7c, Column (ii).
- (14) **Line 7d, Column (A):** If blank, add Line “c”, Columns (i) and (ii).
- (15) **Line 8a:** If blank, do one of the following:
1. Line “b” plus Line “c”.
 2. Edit from Line “c”.
- (16) **Line 8b:** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following (for each line):
1. Line “a” minus Line “c” if both Line “a” and Line “c” have an amount.
 2. If Line “a” is the only line with an amount, Leave Line “b” blank and edit the amount from Line “a” to Line “c”.
- (17) **Line 8c:** If blank (for each line), Line “a” minus Line “b”.
- (18) **Line 9a:** If blank, do one of the following:
1. Line “b” plus Line “c”.
 2. Edit from Line “c”.
- (19) **Line 9b:** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following (for each line):
1. Line “a” minus Line “c” if both Line “a” and Line “c” have an amount.
 2. If Line “a” is the only line with an amount, Leave Line “b” blank and edit the amount from Line “a” to Line “c”.
- (20) **Line 9c:** If blank (for each line), Line “a” minus Line “b”.
- (21) **Line 10a:** If blank, do one of the following:
1. Line “b” plus Line “c”.
 2. Edit from Line “c”.
- (22) **Line 10b:** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following (for each line):
1. Line “a” minus Line “c” if both Line “a” and Line “c” have an amount.
 2. If Line “a” is the only line with an amount, Leave Line “b” blank and edit the amount from Line “a” to Line “c”.
- (23) **Line 10c:** If blank (for each line), Line “a” minus Line “b”.

4	Income from investment of tax-exempt bond proceeds				
5	Royalties				
		(i) Real	(ii) Personal		
6a	Gross rents	6a	975		
b	Less: rental expenses	6b	425		
c	Rental income or (loss)	6c	550		
d	Net rental income or (loss)			975	
7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
b	Less: cost or other basis and sales expenses	7b	425		
c	Gain or (loss)	7c	1,200		
d	Net gain or (loss)			1200	

Compute line 6a column (ii) by adding lines 6b column (ii) and 6c column (ii).

5	Royalties				
		(i) Real	(ii) Personal		
6a	Gross rents	6a			
b	Less: rental expenses	6b			
c	Rental income or (loss)	6c			
d	Net rental income or (loss)				
7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
b	Less: cost or other basis and sales expenses	7b	425		
c	Gain or (loss)	7c	1,200		
d	Net gain or (loss)			1200	

Compute line 7d(A) by adding the amounts from line 7c, columns (i) and (ii).

7b	Less: cost or other basis and sales expenses	7b			
c	Gain or (loss)	7c			
d	Net gain or (loss)				
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	1,050		
b	Less: direct expenses	8b	425		
c	Net income or (loss) from fundraising events			625	
9a	Gross income from gaming activities. See Part IV, line 19	9a			
b	Less: direct expenses	9b			

Compute line 8b if blank by line 8a minus line 8c.

Figure 3.11.12-4

- (24) **Lines 11a - 11d, Column (A):** If lines 11a-11d column (A) are blank, and an entry is present on line 11e(A), arrow any dollar amounts on line 11a-11d columns (B), (C), (D) or in the "Business Code" section to corresponding lines in column (A).
- (25) **Line 11e, Column (A):** If blank:
1. Add Lines 11a - 11d, Column (A).
 2. Edit from Line 12, if Line 12 is the first dollar entry on Part VIII.
- (26) **Line 12, Column (A):** If blank, add Lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e.

3.11.12.3.17
(01-01-2022)

Part VIII
Correspondence
(2008 and Subsequent
Revisions)

- (1) Remove from processing and send the return back to the filer if Part VIII Lines 1a - 12, are blank or Part VIII is missing.

- 3.11.12.3.18
(01-01-2022)
**Part IX
Perfection
(2008 and Subsequent
Revisions)**
- (1) **Lines 1 - 4, Column (A):** If blank, edit the amount from Column (B) to Column (A).
 - (2) **Lines 5 - 24e, Column (A):** If blank, add Columns (B) - (D) for each line.
 - (3) **Line 25:** If blank, add Lines 1 - 24e, Column (A).
- 3.11.12.3.19
(01-01-2022)
**Part IX Correspondence
(2008 and Subsequent
Revisions)**
- (1) Remove from processing and send back to the filer if Column (A), Part IX Lines 1 — 25 are blank and Part I, Line 18 has a dollar entry or Part IX is missing.
- Note:** A 0 (zero), - (dash), none, or N/A are acceptable entries.
- 3.11.12.3.20
(01-01-2022)
**Part X
Perfection
(2019 and Subsequent
Revisions)**
- (1) **Lines 1 - 15, Column (B):** Perfect.
 - (2) **Line 16, Column (A):** If blank, do one of the following:
 - 1. Add Lines 1 - 15.
 - 2. Add Lines 26 and 32.
 - 3. Edit from Line 33 Column (a).
 - (3) **Line 16, Column (B):** If blank, 0 (zero), - (dash), none, or N/A, do one of the following:
 - 1. Add Lines 1 - 15.
 - 2. Add Lines 26 and 32.
 - 3. Edit from Line 33 Column (b).
 - 4. If unable to perfect per 1 - 3 above, and you are not corresponding for Part X, Column (B), edit "1".
 - (4) **Lines 17 - 25, Column (B):** Perfect.
 - (5) **Line 26, Column (A) and (B):** If a negative symbol is present (-, <, etc). circle out the negative symbol. If blank, do one of the following for each column:
 - 1. Add Lines 17-25. If blank, 0 (zero), - (dash), none or N/A are the only entries present, don't edit line 26.
 - 2. Line 16 minus Line 32 if both Line 16 and Line 32 have an amount.
 - 3. If Line 16 is the only line with an amount, leave Line 26 blank and edit the amount from Line 16 to Line 32.
 - (6) **Lines 27 - 31, Column (B):** Perfect.
 - (7) **Line 32, Columns (A) and (B):** If blank, do one of the following for each column:
 - 1. Line 16 minus Line 26.
 - 2. Add Lines 27 - 28.
 - 3. Add Lines 29 - 31.
 - (8) **Line 33, Column (B):** If blank, add Line 26, Column (B) and Line 32, Column (B).

13	Investments—program-related. See Part IV, line 11	13	
14	Intangible assets	14	
15	Other assets. See Part IV, line 11	15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	16	1,750
17	Accounts payable and accrued expenses	17	
18	Grants payable	18	
19	Deferred revenue	19	
20	Tax-exempt bond liabilities	20	
21	Escrow or custodial account liability. Complete Part IV of Schedule D	21	
22	Loans and other payables to any current or former officer, trustee, key employee, creator or founder, substantial contributor, controlled entity or family member of any of these persons	22	
23	Secured mortgages and notes payable to unrelated third parties	23	
24	Unsecured notes and loans payable to unrelated third parties	24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	25	
26	Total liabilities. Add lines 17 through 25	26	0
Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
27	Net assets without donor restrictions	27	
28	Net assets with donor restrictions	28	
29		29	
30		30	
31		31	
32	Total net assets or fund balances	32	1750
33	Total liabilities and net assets/fund balances	33	0

Form 990 (2019)

Figure 3.11.12-5 Form 990 (2019 & sub) Part X, Balance Sheet Perfection

3.11.12.3.21
(01-01-2022)**Part X Perfection
(2008 - 2018 Revisions)**

- (1) **Lines 1 - 15, Column (B):** Perfect.
- (2) **Line 16, Column (A):** If blank, do one of the following:
 1. Add Lines 1 - 15.
 2. Add Lines 26 and 33.
 3. Edit from Line 34.
- (3) **Line 16, Column (B):** If blank, 0 (zero), - (dash), none, or N/A, do one of the following:
 1. Add Lines 1 - 15.
 2. Add Lines 26 and 33.
 3. Edit from Line 34.
 4. If unable to perfect per 1 - 3 above, and you are not corresponding for Part X, Column (B), edit "1".
- (4) **Lines 17 - 25, Column (B):** Perfect.
- (5) **Line 26, Column (A) and (B):** If a negative symbol is present (-, <, etc), circle out the negative symbol. If blank, do one of the following for each column:
 1. Add Lines 17-25. If blank, 0 (zero), - (dash), none or N/A are the only entries present, don't edit line 26.
 2. Line 16 minus Line 33 if both Line 16 and Line 33 have an amount.
 3. If Line 16 is the only line with an amount, leave Line 26 blank and edit the amount from Line 16 to Line 33.

- (6) **Lines 27 - 32, Column (B):** Perfect.
- (7) **Line 33, Columns (A) and (B):** If blank, do one of the following for each column:
 - 1. Line 16 minus Line 26.
 - 2. Add Lines 28 - 29.
 - 3. Add Lines 30 - 32.
- (8) **Line 34, Column (B):** If blank, add Line 26, Column (B) and Line 33, Column (B).

3.11.12.3.22
(01-01-2022)
**Part X Correspondence
(2019 and Subsequent
Revisions)**

- (1) Remove from processing and send back to the filer if Part X, Column (B), if lines 1 - 33 are blank and cannot be perfected from attachments or Part X is missing. Don't remove from processing if 0 (zero), - (dash), none, or N/A is present in Part X, Column (B).
- (2) Don't remove from processing if the final/termination criteria is met. IRM 3.11.12.3.7

3.11.12.3.23
(01-01-2022)
**Part X Correspondence
(2008 - 2018 Revisions)**

- (1) Remove from processing and send back to the filer if Part X, Column (B), if lines 1 - 34 are blank and cannot be perfected from attachments or Part X is missing. Don't remove from processing if 0 (zero), - (dash), none, or N/A is present in Part X, Column (B).
- (2) Don't remove from processing if the final/termination criteria is met. IRM 3.11.12.3.7

3.11.12.3.24
(01-01-2022)
**Schedule A (Form 990 or
990-EZ)
(2008 and Subsequent
Revisions)**

- (1) Schedule A (Form 990 or 990-EZ) must be filed by an organization if they indicate they are one of the following (See **Figures 3.11.12-1a** and **3.11.12-1b**, EO Filers Defined).
 - a. SS03: IRC 501(c)(3)
 - b. SS50: IRC 501(e)
 - c. SS60: IRC 501(f)
 - d. SS70: IRC 501(k)
 - e. SS71: IRC 501(n)
 - f. SS91: IRC 4947(a)(1)
- (2) If required to file per (1) above do the following:
 - a. If attached put Schedule A (2014 and subsequent) in order, pages 1 - 8 and perfect per IRM 3.11.12.3.25 - IRM 3.11.12.3.32.
 - b. If attached put Schedule A (2008–2013) in order, pages 1 - 4 and perfect per IRM 3.11.12.3.25 - IRM 3.11.12.3.32.
 - c. If missing or blank, research INOLES for the Foundation Code and do the following:

If	And	Then
Schedule A is missing	the foundation code is 02, 03 or 04	<ul style="list-style-type: none"> • Insert a blank Part I and edit a NPFRC "11". • Don't edit a SIC "A". • Schedule O is not required.
Schedule A is present with no boxes checked on Part I or multiple boxes checked in Part I	The foundation code is 02, 03 or 04	<ul style="list-style-type: none"> • Edit NPFRC "11". • Delete Part II and III. • Don't edit SIC of "A". • Schedule O is not required.
Schedule A is missing	The foundation code is other than 02, 03 or 04	Remove the return from processing and send back to the filer.
Schedule A is present with no boxes checked on Part I or multiple boxes checked in Part I	The foundation code is other than 02, 03 or 04	Perfect following IRM 3.11.12.3.26.
Schedule A is missing or Schedule A is present with no boxes checked on Part I or multiple boxes checked in Part I	The subsection is 03 and the foundation code is 00 or 09	Route to Entity for correction of foundation code. Foundation code 00 and 09 are not valid.

- (3) If the organization isn't required to file a Schedule A per (1) above, "X" page 1, and staple the remaining pages of Schedule A together.

3.11.12.3.25
(01-01-2022)

Schedule A (Form 990 or 990-EZ) Correspondence (2008 and Subsequent Revisions)

- (1) Remove the return from processing and send back to the filer if a Schedule A is missing, and research confirms that the organization is one of the following:
- SS03: IRC 501(c)(3) - Foundation Code other than 02, 03 or 04 (If 02, 03 or 04 don't remove from processing).
 - SS50: IRC 501(e)
 - SS60: IRC 501(f)
 - SS70: IRC 501(k)
 - SS71: IRC 501(n)
 - SS91: IRC 4947(a)(1)

3.11.12.3.26
(01-01-2022)
Schedule A
Part I
Perfection
(Non-PF Reason Code)
(2008 and Subsequent
Revisions)

- (1) The Non-Private Foundation Reason Code (NPFRC) is determined from:
1. Schedule A, Part I, or
 2. INOLES (if no box is checked, or multiple boxes are checked and it's not a Group Return research is required).
- Note:** If a Group Return with multiple boxes checked, see (7) below.
- (2) Edit the NPFRC in the right margin of Schedule A, Part I to the right of Lines 1-2.
- (3) If Part I is missing or blank, and Part II and/or Part III is present and the organization is required to file a Schedule A per IRM 3.11.12.3.22, insert Sch A, page 1 and edit the NPFRC on the inserted page.
- (4) If the Foundation Code on INOLES differs from the box the taxpayer checked, edit the NPFRC using the taxpayer's entry.
- (5) **For SS 50, 60, 70, 71, or 91**, edit the following NPFRC's regardless of what box the taxpayer has checked:
- a. SS 50 = NPFRC 03. X Parts II and III.
 - b. SS 60 = NPFRC 10. X Parts II and III.
 - c. SS 70 = NPFRC 09. X Part II
 - d. SS 71 = NPFRC 10. X Parts II and III.
 - e. SS 91 (4947(a)(1)) = NPFRC 10. X Parts II and III.
- (6) **For SS 03**, 2008 - 2015 edit the NPFRC which agrees with the following Foundation Codes IRM 3.11.12.3.5 and IRM 3.11.12.6.5 for a blank subsection or a subsection other than those listed in (5) above.

Foundation Code	Box Number	NPFRC
10	1	01
11	2	02
12	3 or the organization's name includes hospital, clinic , etc.	03
12	4 or the organization's name includes research, labora- tory , etc., or the name of a hospital is entered on Line 4.	05
13	5	06
14	6	04
15	7	07

Foundation Code	Box Number	NPFRC
15	8 or the organization's name includes trust .	08
16	9	09
18	10	11
21	11a	12
22	11b	13
23	11c	14
24	11d	15

- (7) **For SS 03**, 2016 and subsequent edit the NPFRC which agrees with the following Foundation Codes IRM 3.11.12.3.5 and IRM 3.11.12.4.22 for a blank subsection or a subsection other than those listed in (5) above.

Foundation Code	Box Number	NPFRC
10	1	01
11	2	02
12	3 or the organization's name includes "hospital", "clinic", etc.	03
12	4 or the organization's name includes "research", "laboratory", etc., or the name of a hospital is entered on Line 4.	05
13	5	06
14	6	04
15	7	07
15	8 or the organization's name includes "trust".	08
16	10	09
18	11	11
21	12a	12
22	12b	13
23	12c	14

Foundation Code	Box Number	NPFRC
24	12d	15
25	9	16

- (8) **If a Group Return and a SS03 with multiple boxes checked**, and one of those boxes is 12-12d, edit the NPFRC corresponding to the box above line 12–12d that is checked.

Example: Box 7 and 12d are checked. Edit a NPFRC of 07.

- (9) 2016 and subsequent revision - If the taxpayer **checked box 12 and/or has entered name(s)** of supported organization(s) in the table for Line 12g, Column (i), but has not checked a **Type** of organization in 12a-12d, don't edit a NPFRC. IRM 3.11.12.3.27 (1).
- (10) 2016 and subsequent revision - If any of the boxes in 1 - 12 are checked and the taxpayer has also entered information in the table for Line 12g, edit the NPFRC for the box marked in Line 1 -11 and perfect the table on Line 12g per (10) and (16) below.
- (11) **2016 and subsequent - Line 12g, Column (i), Total:** If blank, edit the number of organizations listed in 12g, Column (i).
- (12) 2014 and 2015 revision - If the taxpayer **checked box 11 and/or has entered name(s)** of supported organization(s) in the table for Line 11g, Column (i), but has not checked a "Type" of organization in 11a-11d, don't edit a NPFRC. IRM 3.11.12.3.27 (1).
- (13) 2014 and 2015 revision - If any of the boxes in 1 - 11 are checked and the taxpayer has also entered information in the table for Line 11g, edit the NPFRC for the box marked in Line 1 -10 and perfect the table on Line 11g per (12) and (14) below.
- (14) **2014 and 2015 - Line 11g, Column (i), Total:** If blank, edit the number of organizations listed in 11g, Column (i).
- (15) 2014 and 2015 - Line 11g Column (iii) A, B, C, D, E, Type of Organization: If other than a single numeric 1 - 9 only is present circle out the information present and edit based on the following:

If Description or information found on Line 11g Column (iii) is	Then edit on Line 11g, Column (iii) A, B, C, D, E
Church, convention of churches or 170(b)(1)(A)(i)	1
School or 170(b)(1)(A)(ii)	2
Hospital or 170(b)(1)(A)(iii)	3
Medical Research	4

If Description or information found on Line 11g Column (iii) is	Then edit on Line 11g, Column (iii) A, B, C, D, E
Operated for the benefit of a college, university or governmental unit or 170(b)(1)(A)(iv)	5
Federal, state or local governmental unit or 170(b)(1)(A)(v)	6
Support from a governmental unit or public or 170(b)(1)(A)(vi)	7
Community trust	8
More than 33% support or 509(a)(2)	9
None of the above or unable to determine	Circle out information.

- (16) 2016 and subsequent - Line 12g Column (iii) A, B, C, D, E, Type of Organization: If other than a numeric 1 - 10 only is present circle out the information present and edit based on the following:

If Description or information found on Line 12g Column (iii) is	Then edit on Line 12g, Column (iii) A, B, C, D, E
Church, convention of churches or 170(b)(1)(A)(i)	1
School or 170(b)(1)(A)(ii)	2
Hospital or 170(b)(1)(A)(iii)	3
Medical Research	4
Operated for the benefit of a college, university or governmental unit or 170(b)(1)(A)(iv)	5
Federal, state or local governmental unit or 170(b)(1)(A)(v)	6
Support from a governmental unit or public or 170(b)(1)(A)(vi)	7
Community trust	8
Agriculture research	9
More than 33% support or 509(a)(2)	10
None of the above or unable to determine	Circle out information.

- (17) **2016 and subsequent revision - Line 12g, Column (v), Total:** If blank, add the dollar amounts in Column (v) for each organization listed in Column (i) and edit to the Total Line of Column (v). If a percentage is present, leave blank. Don't include percentages. If both dollar amounts and percentages are present, edit the total of the dollar amounts only.
- (18) **2014 and 2015 revision - Line 11g, Column (v), Total:** If blank, add the dollar amounts in Column (v) for each organization listed in Column (i) and edit to the Total Line of Column (v). If a percentage is present, leave blank. Don't include percentages. If both dollar amounts and percentages are present, edit the total of the dollar amounts only.
- (19) For 2008 - 2013 revisions, perfect per paragraph 19 - 23 below.
- (20) If the taxpayer **checked box 11 and/or has entered name(s)** of supported organization(s) in the table for Line 11h, Column (i), but has not checked a "Type" of organization in 11a-11d, don't edit a NPFRC. See IRM 3.11.12.3.25(1).
- (21) If any of the boxes in 1 - 10 are checked and the taxpayer has also entered information in the table for Line 11h, edit the NPFRC for the box marked in Line 1 -10 and perfect the table on Line 11h per (22) and (23) below.
- (22) **Line 11h, Column (i), Total:** If blank, edit the number of organizations listed in Column (i).
- (23) **Line 11h, Column (vii), Total:** If blank, add the dollar amounts in Column (vii) for each organization listed in Column (i) and edit to the Total Line of Column (vii). If a percentage is present, leave blank. Don't include percentages. If both dollar amounts and percentages are present, edit the total of the dollar amounts only.
- (24) Only convert 2008 - 2013 Schedule A if attached to a 2014 or subsequent revision of Form 990 or a 2008 and subsequent Form 990-EZ. See exhibit 3.11.12 - 11.

3.11.12.3.27
(01-01-2022)

Schedule A
Part I Correspondence
(Non-PF Reason Code)
(2008 - 2015 Revisions)

- (1) Remove from processing and send the return back to the filer for Schedule A, Part I, if any of the following apply:
- Lines 1 - 11 are blank or multiple boxes are checked and after research it is determined Part II or III is required.
 - Lines 1 - 11 are blank or multiple boxes are checked and research indicates the Foundation Code is 17.
 - Schedule A line 11 is checked and lines 11a - 11d are blank.
 - Name(s) or money is entered in the table for line 11h (2008 - 2013) and lines 11a - 11d are blank.
 - Name(s) or money is entered in the table for line 11g (2014 and 2015) and lines 11a - 11d are blank.

Note: Before corresponding for Schedule A, Part I, research INOLES to verify it is required.

3.11.12.3.28
(01-01-2022)

Schedule A
Part I Correspondence
(Non-PF Reason Code)
(2016 and Subsequent
Revisions)

- (1) Remove from processing and send the return back to the filer for Schedule A, Part I, if any of the following apply:
 - Lines 1 - 12 are blank or multiple boxes are checked and after research it is determined Part II or III is required.
 - Lines 1 - 12 are blank or multiple boxes are checked and research indicates the Foundation Code is 17.
 - Schedule A line 12 is checked and lines 12a - 12d are blank.
 - Name(s) or money is entered in the table for line 12g and lines 12a - 12d are blank.

Note: Before corresponding for Schedule A, Part I, research INOLES to verify it is required.

3.11.12.3.29
(01-01-2022)

Schedule A
Part II
Perfection
(2008 and Subsequent
Revisions)

- (1) Perfect Part II and "X" Part III if a NPFRC of 06, 07 or 08 is edited. "X" Part II if other than a NPFRC 06, 07, or 08 is edited.
- (2) **Lines 1-3, Column (f):** If blank, add Columns (a)-(e) for each line.
- (3) **Line 4, Column (f):** If blank, do one of the following:
 1. Add Line 4, Columns (a)-(e).
 2. Add Lines 1-3, Column (f).
- (4) **Line 5, Column (f):** Perfect.
- (5) **Line 6, Column (f):** If blank, Line 4 minus Line 5.
- (6) **Line 7, Column (f):** If blank, do one of the following:
 1. Add Line 7, Columns (a)-(e).
 2. Edit from Line 4, Column (f).
- (7) **Lines 8-10, Column (f):** If blank, add Columns (a)-(e) for each line.
- (8) **Line 11, Column (f):** If blank, add Lines 7-10, Column (f).

3.11.12.3.30
(01-01-2022)

Schedule A
Part II Correspondence
(2008 and Subsequent
Revisions)

- (1) Remove from processing and send the return back to the filer for Part II if a single box is checked in Part I of Schedule A and all of the following apply:
 - a. NPFRC 06, 07 or 08 is edited.
 - b. Lines 1-11, Column (a)-(f) are blank and doesn't contain a 0 (zero), - (dash), none, or N/A on any part of Part II, Lines 1-11.
 - c. The return isn't an initial return.

3.11.12.3.31
(01-01-2022)

Schedule A
Part III
Perfection
(2008 and Subsequent
Revisions)

- (1) Perfect Part III and "X" Part II if a NPFRC 09 is edited. "X" Part III if other than a NPFRC 09 is edited.
- (2) **Lines 1-5, Column (f):** If blank, add Columns (a)-(e) for each line.
- (3) **Line 6, Column (f):** If blank, do one of the following:
 1. Add Line 6, Columns (a)-(e).
 2. Add Lines 1-5, Column (f).
- (4) **Line 7a-7b, Column (f):** If blank, add Columns (a)-(e) for each line.

- (5) **Line 7c, Column (f):** If blank, do one of the following:
1. Add Line 7c, Columns (a)-(e).
 2. Add Line 7a and 7b, Column (f).
- (6) **Line 8, Column (f):** If blank, Line 6, minus Line 7c, Column (f).
- (7) **Line 9, Column (f):** If blank, do one of the following:
1. Add Line 9, Columns (a)-(e).
 2. Edit from Line 6, Column (f).
- (8) **Lines 10a-10b, Column (f):** If blank, add Columns (a)-(e) for each line.
- (9) **Line 10c, Column (f):** If blank, do one of the following:
1. Add Line 10c, Columns (a)-(e).
 2. Add Line 10a and 10b, Column (f).
- (10) **Lines 11-12, Column (f):** If blank, add Columns (a)-(e) for each line.
- (11) **Line 13, Column (f):** If blank, add Lines 9, 10c, 11 and 12, Column (f).

3.11.12.3.32
(01-01-2022)
Schedule A
Part III Correspondence
(2008 and Subsequent
Revisions)

- (1) Remove from processing and send the return back to the filer for Part III, if a single box is checked in Part I of Schedule A and if all of the following apply:
- a. NPFRC 09 is edited.
 - b. Lines 1-13, Columns (a)-(f) are blank and doesn't contain a 0 (zero), - (dash), none, or N/A on any part of Part III, Lines 1-13.
 - c. The return isn't an initial return.

3.11.12.3.33
(01-01-2022)
Form 990 Schedule C
Part II-A Lines 2a(a) -
2f(e)

- (1) If Line 2c(e) is greater than Line 2b(e), or Line 2f(e) is greater than Line 2e(e) take the following actions:
- Photocopy Form 990, page 1 and Schedule C Part II A.
 - Route photocopies (clearly marked as photocopies) via Form 4227 to
- #
#
- Edit an action trail "photocopy sent".

3.11.12.3.34
(01-01-2022)
Form 990 Schedule H
Parts I, III & V (Section
B) Perfection (2016 and
Subsequent Revisions)

- (1) Put Schedule H, (2016 and subsequent revision) pages 1-2, Part V, section order of A, C, D, B (pages 3, 8, 9, 4, 5, 6, 7) order.
- (2) Part I: Perfect as follows
- a. Line 7d, Column (e): If blank, add Lines 7a - 7c, Column (e).
 - b. Line 7d, Column (f): If blank, add Lines 7a - 7c, Column (f).
 - c. Line 7j, Column (e): If blank, add Lines 7e - 7i, Column (e).
 - d. Line 7j, Column (f): If blank, add Lines 7e - 7i, Column (f).
 - e. Line 7k, Column (e): If blank, add Lines 7d and 7j, Column (e).
 - f. Line 7k, Column (f): If blank, add Lines 7d and 7j, Column (f).
- (3) Part III, Line 8: Edit a code of 1 - 3 to the right of the check boxes based on the box that is checked. If no box is checked, leave blank.
- a. Code 1 - Cost accounting system
 - b. Code 2 - Cost to charge ratio

c. Code 3 - Other

- (4) Part V, Section B: Edit a code of 1 - 5 on the top portion of the return to right of the **Name of Hospital Facility**. The number represents the first five facilities submitted in Section B. For example, if a Form 990 has a completed Schedule H attached, and Part V has three Sections B's present, number the first Section B **1**, and the second Section B **2**, and the third Section B **3**.

3.11.12.3.35
(01-01-2022)

**Form 990 Schedule H
Parts I, III & V (Section
B) Perfection (2014 and
2015)**

- (1) Put Schedule H, (2014 and subsequent revision) pages 1-2, Part V, section order of A, C, D, B (pages 3, 7, 8, 4, 5, 6) order.
- (2) Part I: Perfect as follows
- a. Line 7d, Column (e): If blank, add Lines 7a - 7c, Column (e).
 - b. Line 7d, Column (f): If blank, add Lines 7a - 7c, Column (f).
 - c. Line 7j, Column (e): If blank, add Lines 7e - 7i, Column (e).
 - d. Line 7j, Column (f): If blank, add Lines 7e - 7i, Column (f).
 - e. Line 7k, Column (e): If blank, add Lines 7d and 7j, Column (e).
 - f. Line 7k, Column (f): If blank, add Lines 7d and 7j, Column (f).
- (3) Part III, Line 8: Edit a code of 1 - 3 to the right of the check boxes based on the box that is checked. If no box is checked, leave blank.
- a. Code 1 - Cost accounting system
 - b. Code 2 - Cost to charge ratio
 - c. Code 3 - Other
- (4) Part V, Section B: Edit a code of 1 - 5 on the top portion of the return to right of the **Name of Hospital Facility**. The number represents the first five facilities submitted in Section B. For example, if a Form 990 has a completed Schedule H attached, and Part V has three Sections B's present, number the first Section B "1", and the second Section B "2", and the third Section B "3".

3.11.12.3.36
(01-01-2022)

**Form 990 Schedule H
Parts I, III & V (Section
B) Perfection (2008 -
2013)**

- (1) Put Schedule H (2013 revision) in pages 1-2, Part V, section order of A, D, B (pages 3, 8, 4, 5, 6) for the first five facilities in Part V. Put Schedule H (200812 - 201212) in page 1, 2, 3, 7, 4, 5, 6 order.
- (2) Part I: Perfect as follows:
- a. Line 7d, Column (e): If blank, add Lines 7a - 7c, Column (e).
 - b. Line 7d, Column (f): If blank, add Lines 7a - 7c, Column (f).
 - c. Line 7j, Column (e): If blank, add Lines 7e - 7i, Column (e).
 - d. Line 7j, Column (f): If blank, add Lines 7e - 7i, Column (f).
 - e. Line 7k, Column (e): If blank, add Lines 7d and 7j, Column (e).
 - f. Line 7k, Column (f): If blank, add Lines 7d and 7j, Column (f).
- (3) Part III, Line 8: Edit a code of 1 - 3 to the right of the check boxes based on the box that is checked. If no box is checked, leave blank.
- a. Code 1 - Cost accounting system
 - b. Code 2 - Cost to charge ratio
 - c. Code 3 - Other
- (4) Part V, Section B: Edit a code of 1 - 5 on the top portion of the return to right of the **Name of Hospital Facility**. The number represents the first five facilities submitted in Section B. For example, if a Form 990 has a completed Schedule

H attached, and Part V has three Sections B's present, number the first Section B "1", and the second Section B "2", and the third Section B "3".

- (5) Only convert a 2008 - 2013 Schedule H if attached to a 2014 or subsequent revision of a Form 990. See Exhibit 3.11.12 -7

3.11.12.3.37
(01-01-2022)

**Form 990 Schedule H
Parts I, III & V (Section
B) Correspondence
(2008 and Subsequent
Revisions)**

- (1) Remove from processing and send the return back to the filer for Schedule H. Part IV, if Line 20a of Form 990 is checked yes and either of the following apply:
- a. Schedule H is missing or
 - b. Sch H, Part V, Section B all yes/no questions are not answered for tax periods 201104 and subsequent.
 - c. Schedule H, Part V, Section B all yes/no questions are not answered for tax periods 201104 and subsequent. Lines 4-11 can be skipped if Line 3 is answered no.
 - d. If questions 10b and/or 12b (2014 and subsequent revision) is the only question not answered, continue processing.
 - e. If question 8b (2008 - 2013 revision) is the only question not answered, continue processing.
- (2) Remove from processing and send the return back to the filer for Schedule H if all of the following apply:
- a. Tax period is 201104 and subsequent.
 - b. Form 990, Part IV, line 20b is checked yes.
 - c. Either a Schedule H or an Audited Financial Statement is missing (both must be present).

3.11.12.3.38
(01-01-2022)

**Form 990 Schedule L
Parts I & II
Perfection
(2008 and Subsequent
Revisions)**

- (1) Edit a "1" in the right margin of Schedule L, Part I if data is present (including 0 - N/A or none) in Part I.
- (2) Edit a "1" in the right margin of Schedule L, Part II if data is present (including 0 - N/A or none) in Part II.

3.11.12.4
(01-01-2022)

**Form 990
(2007 and Prior
Revisions)**

- (1) Form 990 (2007 and prior revisions) is an information return required of organizations whose annual gross receipts are normally more than \$50,000 who are exempt under IRC 501(a) and described in IRC 501(c) 1954, or organizations that have notified IRS they are operating as IRC 527 political organizations.

3.11.12.4.1
(01-01-2022)

**General Instructions
(2007 and Prior
Revisions)**

- (1) Always convert prior year return revisions, see **Exhibit 3.11.12-5**.
- (2) Always follow the instructions for a **"special return"**.
- (3) Perfect as follows:
- a. Always perfect for legibility.
 - b. Always perfect from attachments, if available.
 - c. Correspond if the conditions are met.
 - d. Follow the stated instruction for the line.
 - e. Leave a "T" line blank only if it cannot be perfected in the steps above.

- (4) Put Form 990 in the following order:
 1. Form 990, pages 1 - 9, followed by
 2. Schedule A, pages 1 - 7.
- (5) For 990 zero filers with **no transcribed lines present** on any of Parts I-XI, it isn't necessary to put pages in order after page 1.
- (6) For 990 zero filers **with transcribed lines present** on any of Parts I-XI, put form in order as shown in (4) above.

3.11.12.4.2
(01-01-2022)
**Special Returns
(2007 and Prior
Revisions)**

- (1) Form 990 special returns are:

Special Return:	IRM Section:
LM-2 and LM-3	IRM 3.11.12.4.3
Zero Filer	IRM 3.11.12.2.27 and IRM 3.11.12.2.27.1

3.11.12.4.3
(01-01-2022)
**Forms LM-2, LM-3, 5500
(2007 and Prior
Revisions)**

- (1) Labor organizations are allowed to substitute some information from Form LM-2 or LM-3. Edit the corresponding information from LM-2 or LM-3 on the following lines, if blank, and Form LM-2 or LM-3 is attached:
 - a. **Form 990, Part I, Lines 13, 15** (but the organization must complete Lines 16-21).
 - b. **Form 990, all of Part II.** If Part II is blank, leave blank.
 - c. **Form 990, Part IV** (but the organization must complete Lines 59, 66, and 73, Columns (A) and (B)).
- (2) If unable to perfect from the LM-2 or LM-3, perfect the entries outlined in (1)a-c) above using the perfection procedures for that Part (i.e., if Part II is blank and you cannot perfect from the LM-2 or LM-3, perfect using Part II Perfection procedures in 3.11.12.4.13).
- (3) Remove the return from processing and send the return back to the filer for the LM-2 or LM-3 reconciliation sheet if any of (1) above isn't present. Use the LM-2/LM-3 paragraph of the appropriate letter.
- (4) An employee benefit plan may substitute Form 5500 for part of Form 990 as follows:
 - a. **Form 990, Part I, Line 21:** The organization may substitute Form 5500, Schedule H, Col (A), Line 1(b)(1), or Schedule I, Col (a), Line 1(c).
 - b. **Form 990, Part IV, Line 59 Col. (A):** Form 5500, Schedule B, Line 1(b)(1).
 - c. **Form 990, Part IV, Line 59 Col. (B):** Form 5500, Schedule B, Line 1(b)(1).

3.11.12.4.4
(01-01-2022)

**Perfection, Editing, and
Correspondence
(2007 and Prior
Revisions)**

- (1) Attach Form 5800, Exempt Organization Return Edit Sheet, if required.
- (2) Refer to the following instructions to perfect the generic items:
 - a. **Action Codes (ERS)**, IRM 3.11.12.2.10
 - b. **Computer Condition Codes** (F, G, L, R, T, V, W, Y, 3, 7), IRM 3.11.12.2.11
 - c. **Daily Delinquency Penalty**, IRM 3.11.12.2.15.1.2
 - d. **Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
 - e. **Final Returns**, IRM 3.11.12.4.10
 - f. **Imaging**, IRM 3.11.12.2.20
 - g. **Incomplete Return Item (IRI) Program**, IRM 3.11.12.2.13.3
 - h. **Received Date**, IRM 3.11.12.2.15.1
 - i. **Signature**, IRM 3.11.12.2.24
 - j. **Tax Period**, IRM 3.11.12.2.26
 - k. **Zero Filers**, IRM 3.11.12.2.27 and IRM 3.11.12.2.27.1

3.11.12.4.5
(01-01-2022)

**Subsection Code
(2007 and Prior
Revisions)**

- (1) Edit a two-digit Subsection Code (SSXX) in the lower right corner of the entity portion if transcription lines are present in Parts I-XI, see **Figures 3.11.12-1a** and **3.11.12-1b**.
- (2) Edit a two-digit Subsection Code (SSXX) in the lower right corner of the entity portion if no transcription lines are present in Parts I-XI and the Subsection is present. If the Subsection is missing, edit a "00".
- (3) Determine the Subsection Code from the list below:
 1. Item J of the entity section. Perfect as follows:

Box Checked	Subsection
501(c)	XX (subsection taxpayer entered)
4947(a)(1)	91
527	82

2. INOLES research.
- (4) If the Subsection Codes conflict (e.g., INOLES shows SS03, but the taxpayer indicates otherwise in Item J), always use the Subsection on INOLES.
- (5) If you are unable to determine the Subsection Code, edit "00".
- (6) If **Subsection 28** or the return is for the **National Railroad Retirement Investment Trust**:
 - a. Part V-A (Form 990) must be complete. If blank or missing, ALWAYS remove from processing and send back to the filer.

3.11.12.4.6
(01-01-2022)

**Type of Organization
Code
(2007 and Prior
Revisions)**

- (1) Edit the Type of Organization Code in the right margin of Form 990, page 1, next to Box F. Edit the Type of Organization Code as follows:

Form 990	
Type of Organization Code	Description
1	SS00, 02-20, 22-29, 50, 60, 70, 71, or 81.
3	4947(a)(1) box is checked in Item J of the entity section (SS91).
4	527 box is checked in Item J of the entity section (SS82).
9	Non-group zero filer with no transcribed lines in any of Parts I-XI. Don't underline code 9.
<u>9</u>	Underline code <u>9</u> if a non-group zero filer with transcribed lines are present in any of Parts I-XI.
1	All others.

3.11.12.4.7
(01-01-2022)

**Schedule B
Indicator
(2007 and Prior
Revisions)**

- (1) For tax periods 200012 – 200712, all organizations must file Schedule B if the #
Schedule B must certify they are not required by checking the box in Item M of Form 990 or by checking the third box on the Schedule B, under "Special Rules" and entering an amount or 0 (zero), - (dash), none, N/A on that line or 0 (zero), - (dash), none, N/A or various on Page 1 or in any of Part I.

Exception: If a statement is attached indicating contributions from any one con- #
isn't required.

- (2) Edit a Schedule B Indicator to the right of Part I, Line 1 for tax periods 200012 through 200811 as shown below:

If	And	Then
Item M in the entity section is checked or is blank	<ul style="list-style-type: none"> • A Schedule B is attached, containing contributor information (name(s) / amount(s)), or • The word “anonymous,” “various,” 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or • The third box under “<u>Special Rules</u>”, page 1 <u>is checked</u> and/or an amount is present or 0 (zero), - (dash), none, or N/A on the line 	Edit a Schedule B Indicator of “1”.
Item M in the entity section is checked or is blank , and Part or less, or There is a statement indicating contributions from any one contributor did not	A Schedule B isn't attached	1. Don't edit a Schedule B Indicator. 2. Continue processing return.

#

#

If	And	Then
Item M in the entity section is checked and Part I, Line 1e is	A Schedule B isn't attached, or is attached , but doesn't contain: <ul style="list-style-type: none"> • contributor information (name(s) / amount(s)), or • The word "anonymous", various, 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or • The third box under "<u>Special Rules</u>", page 1 isn't checked 	1. Edit a Schedule B indicator of "2". 2. Continue processing return.
Item M in the entity section is blank , and Part I, Line 1e is	A Schedule B isn't attached, or is attached , but <u>doesn't</u> contain: <ul style="list-style-type: none"> • contributor information (name(s) / amount(s)), or • The word "anonymous", various, 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or • The third box under "<u>Special Rules</u>", page 1 isn't checked 	1. Pull from processing and send the return back to the filer. 2. Don't edit a Schedule B Indicator.

#

#

Note: Contributor information means at least one name and amount for the same contributor is present. A "contributor" may also be listed as a "sponsor" or shown as a function. For example, the contribution may be shown as "bake sale" or "car wash" or another type of activity or function.

3.11.12.4.8
(01-01-2022)
**Schedule B
Correspondence
(2007 and Prior
Revisions)**

- (1) Pull the return from processing and send the return back to the filer for a Schedule B if **all** of the following apply:

#

- b. The box in Item M isn't checked.
- c. The tax period is 200012 or subsequent.
- d. Schedule B is one of the following:

Schedule B is	But	And
Missing		
Present	doesn't contain contributor information (name(s) / amount(s)), or "anonymous", "various", 0 (zero) - (dash), none, or N/A on Page 1 or in Parts I - III	The third box under "Special Rules", page 1 isn't checked; or is checked, but an amount or 0 (zero), - (dash), none, or N/A isn't present on that line.

Note: Contributor information means at least one name and amount for the same contributor is present. A "contributor" may also be listed as a "sponsor" or shown as a function. For example, the contribution may be shown as "bake sale" or "car wash" or another type of activity or function.

3.11.12.4.9
(01-01-2022)
**Group Return
(2007 and Prior
Revisions)**

- (1) **Form 990 (2007 and prior revisions):** Identify a group return if Item H(a) is checked "yes" The following may also be present and used to identify a group return:
- a. Item I contains a GEN. A GEN consists of 4 numeric digits. GEN numbers 0000 and 9999 are not valid.
 - b. **Group Return** is on the return or an attachment.
 - c. There is a list of subordinates attached.
 - d. There is a statement on the return or attachment that all affiliates are included on the group return.
 - e. Form 851, Affiliations Schedule, is attached identifying the subordinates.
- (2) Don't consider a group return stating zero filer as a "zero filer", and don't correspond for any information except as required in IRM 3.11.12.4.9.1 (8) below. DON'T EDIT ORGANIZATION CODE "9".
- (3) DON'T consider a group return indicating "final/termination" as a final/termination return. DON'T CODE CCC "F".
- (4) Route the return to Entity, IRM 3.11.12.2.9.2 if any of the following apply:
- a. The group or an affiliate doesn't have an EIN.
 - b. The group or an affiliate has two or more EINs.
 - c. New affiliates have been added to the group.
 - d. There are one or more entity issues, IRM 3.11.12.2.9.2.
 - e. An affiliate has changed its name or address, and Entity has not worked the change (e.g. TC 59X or Entity stamp).

- (5) Request NAMEE/NAMEB research if the parent and group return are received in the same batch using the same EIN.
- (6) Request INOLES research for the GEN if you have identified the return as a group and the GEN isn't present. If found, edit to Line H(c).

3.11.12.4.9.1
(01-01-2022)

**Group Return Perfection
and Correspondence
(2007 and Prior
Revisions)**

(1) **Form 990 (2007 and Prior Revisions):**

1. H(c) - yes: If Item H(c) is "yes", edit **Code 7** to the right of boxes H(a)-(b).
2. H(c) - blank: If Item H(c) is blank: If Item H(c) is blank and the return or an attachment states that all affiliates are included on the group return, Edit **Code 7** to the right of boxes H(a)-(b) if H(c).
3. H(c) - blank: If Item H(c) is blank and the return or attachments doesn't state all affiliates are included in the group return, edit **Code 8** to the right of boxes H(a)-(b), and request a TC 590014 input for the attached affiliates.
4. H(c) - no: If Item H(c) is "no" or blank and a list of affiliates is attached, request a TC 590/014 input for the attached affiliates.
5. If Item H(c) is checked "no" and a list of affiliates isn't attached, don't edit a group code and correspond per 8) below.

the yes/no and process the return.

7. Don't edit the group code if you are routing the group return to Entity.

#

3.11.12.4.10
(01-01-2022)

**Final/Termination or
Initial Return
(2007 and Prior
Revisions)**

- (1) Identify a return as **initial** if the return or attachment indicates this is the initial (or first) EO return the organization has filed under the EIN.
- (2) **Form 990 (2007 and prior revisions):** Edit CCC "F" (Final/Termination) if the return is marked Final/Termination or there are other indications the organization is out of business or closed and ALL of the following apply:
 - a. The return or an attachment is marked "**Final/Termination**" or there are other indications the organization is out of business, closed.
 - b. Part IV, Line 59(B) is 0 (zero), - (dash), blank, none, or N/A or contains a negative amount.
 - c. Part VI, Line 79 is checked "yes".
 - d. Not a group return - Item H(a)-(d) is "no" or blank and Item I is blank. IRM 3.11.12.4.9.1.
- (3) If the taxpayer is attempting to file a "Final/Termination" Form 990 and (2)(a)-(d) are not met, remove from processing and send the return back to the filer.

3.11.12.4.11
(01-01-2022)

**Part I
Lines 1-21
Perfection
(2007 and Prior
Revisions)**

- (1) **Line 1e:** If blank, add Lines 1a-1d. Don't bring forward any amounts from Schedule B.
- (2) **Lines 2-5 and Line 7:** Perfect.
- (3) **Line 6a** If blank, do one of the following :
 1. Line "b" plus Line "c".
 2. Edit from Line "c".

- (4) **Line 6b :** If a negative symbol (-, <, etc.) is present, circle out the negative symbol. If blank, do one of the following :
1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 2. If Line "a" is the only line with an amount, leave Line "b" blank and edit the amount from Line "a" to Line "c".
- (5) **Line 6c, :** If blank, Line "a" minus Line "b".
- (6) **Line 8a, Columns (A) and (B):** If blank, do one of the following (for each line):
1. Line "b" plus Line "c".
 2. Edit from Line "c".
- (7) **Line 8b Columns (A) and (B):** If a negative symbol (-, <, etc.) is present, circle out the negative symbol. If blank, do one of the following (for each line):
1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 2. If Line "a" is the only line with an amount, leave Line "b" blank and edit the amount from Line "a" to Line "c".
- (8) **Line 8c Columns (A) and (B):** If blank (for each line), Line "a" minus Line "b".
- (9) **Lines 8a - 8c, Column (B):** If blank, and unable to perfect per (6) - (8) above (do one of the following for each line):
1. Edit Line 8d to Line 8a, Column (B).
 2. Edit Line 8a, Column (B) to Line 8c, Column (B).
- (10) **Line 9a:** If blank, do one of the following (for each line):
1. Line "b" plus Line "c".
 2. Edit from Line "c".
- (11) **Line 9b:** If a negative symbol (-, <, etc.) is present, circle out the negative symbol. If blank, do one of the following (for each line):
1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 2. If Line "a" is the only line with an amount, leave Line "b" blank and edit the amount from Line "a" to Line "c".
- (12) **Line 9c:** If blank (for each line), Line "a" minus Line "b".
- (13) **Line 10a:** If blank, do one of the following (for each line):
1. Line "b" plus Line "c".
 2. Edit from Line "c".
- (14) **Line 10b:** If a negative symbol (-, <, etc.) is present, circle out the negative symbol. If blank, do one of the following (for each line):
1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 2. If Line "a" is the only line with an amount, leave Line "b" blank and edit the amount from Line "a" to Line "c".
- (15) **Line 10c:** If blank (for each line), Line "a" minus Line "b".

4 Interest on savings and temporary cash investments		4	
5 Dividends and interest from securities		5	
6a Gross revenue		6a	4850
b Less: revenue from sales of assets other than inventory		6b	2,825
c Net revenue		6c	2,025
7 Other investment income (describe)		7	
8a Gross amount from sales of assets other than inventory		(A) Securities	(B) Other
b Less: cost or other basis and sales expenses		8a	1,725
c Gain or (loss) (attach schedule)		8b	
d Net gain or (loss). Combine line 8c, columns (A) and (B)		8c	1,725
e Net gain or (loss). Combine line 8c, columns (A) and (B)		8d	1,725
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
10a Gross revenue (not including \$ of contributions reported on line 1b)		10a	5,025
b Less: direct expenses other than fundraising expenses		10b	1,500
c Net income or (loss) from special events. Subtract line 10b from line 10a		10c	3,525
11 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11		11	2,625
12 Program services (from line 44, column (B))		12	
13 Management and general (from line 44, column (C))		13	
14 Fundraising (from line 44, column (D))		14	
15 Payments to affiliates (attach schedule)		15	
16		16	

Compute line 6a by adding lines 6b and 6c.

If line 8a through 8c, column (B) is blank, edit line 8d to 8a, column (B).

Compute line 10c by subtracting line 10b from 10a.

Figure 3.11.12-6 Form 990 (2007 & prior) Part I, abc Line Perfection

- (16) **Line 11:** If blank, edit from Line 12, if Line 12 is the first dollar entry on Part I.
- (17) **Line 12:** If blank, add Lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11. If Line 8d is blank and Line 8c, Columns (A) and/or (B) have an amount, add Line 8c, Columns (A) and/or (B).
- (18) **Line 13:** If blank, do one of the following:
- Edit from Part II, Line 44, Column (B).
 - Add Part II, Lines 22-43e, Column (B).
- (19) **Line 15:** If blank, do one of the following:
- Edit from Part II, Line 44, Column (D).
 - Add Part II, Lines 25-43e, Column (D).
- (20) **Line 16:** Perfect.
- (21) **Line 17:** If blank, Line 16 plus Part II, Line 44, Column (A).

- (22) **Line 18:** If blank, Line 12 minus Line 17.
- (23) **Line 20:** Perfect.
- (24) **Line 21:** If blank, add Lines 18-20. If Line 19 is blank, use the amount from Part IV, Line 73, Column (A) for Line 19.

3.11.12.4.12
(01-01-2022)
**Part I Correspondence
(2007 and Prior
Revisions)**

- (1) **If the tax period ends December 2008 (200812) or subsequent, a 2008 or subsequent Form 990 revision and a 2008 or subsequent revision of Schedule A must be filed.**
- (2) Remove from processing and send the return back to the filer requesting a 2008 or subsequent revision of Form 990 and a 2008 or subsequent revision of Schedule A if the taxpayer files a 2007 or prior Form 990 revision with a tax period **ending** in December 2008 or subsequent.

3.11.12.4.13
(01-01-2022)
**Part II
Perfection
(2007 and Prior
Revisions)**

- (1) **Lines 22a-24, Column (A):** If blank, edit the amount from Column (B) to Column (A).
- (2) **Line 25a-25b, Column (A):** If blank, do one of the following for each line:
 - 1. Add Columns (B)-(D).
 - 2. Line 25a - Add any easily totaled dollar entries in Part V-A, Column (C). Don't include any amounts from attachments.
 - 3. Line 25b - Add any easily totaled dollar entries in Part V-B, Column (C). Don't include any amounts from attachments.
- (3) **Lines 25c-29, Column (A):** If blank, add Columns (B)-(D) for each line.
- (4) **Line 30, Column (A):** If blank, total amounts from Columns (B), (C), and (D). Leave blank if the only amount on Line 30 is in Column (D).
- (5) **Line 30, Column (D):** Bracket if negative and the form doesn't reflect the line as a negative amount (-) or <, and there are no amounts in Line 30, Columns (A), (B), or (C).
- (6) **Lines 31-43e, Column (A):** If blank, add Columns (B)-(D) for each line.
- (7) **Line 44, Column (A):** If blank, add Lines 22a-43e, Column (A).

3.11.12.4.14
(01-01-2022)
**Part II Correspondence
(2007 and Prior
Revisions)**

- (1) Remove from processing and send the return back to the filer for Column (A) if all of Part II is blank and Part I, Line 17 has a dollar entry.
Note: A 0 (zero), - (dash), none, or N/A are acceptable entries.
- (2) Remove from processing and send the return back to the filer for Columns (B), (C), or (D) if missing or blank and both (a) & (b) apply:
 - a. Part I, Lines 13, 14, or 15 have dollar entries.
 - b. The organization is exempt under SS(03), SS(04), SS(91).**Note:** A 0 (zero), - (dash), none, and N/A are acceptable entries.
- (3) Don't correspond if Part I, Lines 16 and 17 are the only entries and they are equal.

3.11.12.4.15
(01-01-2022)

Part IV

**Perfection
(2007 and Prior
Revisions)**

- (1) **Lines 45 - 58, Columns (A) and (B):** Perfect.
- (2) **Line 59, Column (A):** If blank, do one of the following:
 1. Add Lines 45-58.
 2. Add Lines 66 and 73.
 3. Edit from Line 74.
- (3) **Line 59, Column (B):** If blank, 0 (zero), - (dash), none, or N/A, do one of the following:
 1. Add Lines 45 - 58.
 2. Add Lines 66 and 73.
 3. Edit from Line 74.
 4. If unable to perfect per 1 - 3 above, and you are not corresponding for Part IV, Column (B), edit "1".
- (4) **Lines 60 - 65, Columns (A) and (B):** Perfect.
- (5) **Line 66, Column (A) and (B):** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following for each column:
 1. Add Lines 60-65.
 2. Line 59 minus Line 73 if both Line 59 and Line 73 have an amount.
 3. If Line 59 is the only line with an amount, leave Line 66 blank and edit the amount from Line 59 to Line 73.
- (6) **Line 72, Columns (A) and (B):** Perfect.
- (7) **Line 73, Columns (A) and (B):** If blank, do one of the following for each column:
 1. Line 59 minus Line 66.
 2. Add Lines 67 - 69.
 3. Add Lines 70 - 72.

58		58	
59 Total assets (must equal line 74). Add lines 45 through 58		59	
Liabilities	60 Accounts payable and accrued expenses	60	53,000
	61 Grants payable	61	
	62 Deferred revenue	62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)	63	
	64a Tax-exempt bond liabilities (attach schedule)	64a	35,000
b Mortgages and other notes payable (attach schedule)	64b		
65 Other liabilities (describe ►)	65		
66 Total liabilities. Add lines 60 through 65	66	88000	
Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67 Unrestricted		67	
68 Restricted for capital assets		68	
69 Restricted for other purposes		69	
Net Assets or Fund Balances	70	70	
	71	71	
	72	72	
	73	73	155000
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		74	

Compute line 66, columns (A) and (B). Add lines 60 through 65 for each column.

Compute line 73, columns (A) and (B). If line 59 is the only line with an amount, leave line 66 blank and edit line 59 to line 73 for each column.

Figure 3.11.12-7 Form 990 (2007 & prior) Part IV, Balance Sheet Perfection

3.11.12.4.16
(01-01-2022)**Part IV Correspondence
(2007 and Prior
Revisions)**

- (1) Remove from processing and send the return back to the filer for Part IV, Column B if Lines 45-73, Column (B) are blank and cannot be perfected from attachments. Continue processing if 0 (zero), - (dash), none, or N/A is present in Part IV, Column B.

Note: Continue processing if this is a “zero” filer with no transcription lines present in any of Parts I-XI.

3.11.12.4.17
(01-01-2022)**Part V-A
(Part V (prior years)
Correspondence
(2007 and Prior
Revisions)**

- (1) Remove from processing and send the return back to the filer if Part V-A (excluding Lines 75a-75d) (Part V prior revisions) if both of the following apply:
- b. Part V-A (Part V prior revisions) is missing, blank, or name(s) are present in Column (A), but Column (C) is blank.

#

3.11.12.4.18
(01-01-2022)

**Part V-B
Perfection
(2007 and Prior
Revisions)**

- (1) For a 2005 – 2007 form revisions, edit a “1” in the right margin of Part V-B if an Officer’s, Director’s, etc. information is present in this section.

3.11.12.4.19
(01-01-2022)

**Part VI
Perfection
(2007 and Prior
Revisions)**

- (1) **Line 80a:** Edit **Code “1”** in the right margin to the right of the “No” box if both of the following apply:
- a. Line 80a is “no”, blank or both boxes are checked.
 - b. There is a name of an organization on Line 80b or the exempt or non-exempt box on Line 80b is checked.
- (2) **Lines 81a, 85c, 85d, and 85e:** Perfect.
- (3) **Line 85f:** If blank, do one of the following:
- a. If Line 85c is greater than Line 85d, then subtract Line 85d from Line 85e.
 - b. If Line 85c is less than Line 85d, then subtract Line 85c from Line 85e.
- (4) **Lines 86a, 86b, 87a, and 87b:** Perfect.
- (5) **Line 92:** Edit **Code “1”** in the right margin to the right of the box if both of the following apply:
- a. Type of Organization Code is 3 (Item I shows a 4947(a)(1) filer).
 - b. The Line 92 box is checked or there is a dollar entry on Line 92.

3.11.12.4.20
(01-01-2022)

**Part VII
Perfection
(2007 and Prior
Revisions)**

- (1) **Lines 93a-102, Column (D) and (E):** Perfect.

3.11.12.4.21
(01-01-2022)

**Part XI
Perfection
(2007 and Prior
Revisions)**

- (1) For a 2006 and 2007 form revision, **Lines 106 & 107** : Edit Code “1” to the right of the yes/no box if neither box is checked and there is information present in Columns (A)-(D).

3.11.12.4.22
(01-01-2022)

**Part XI Correspondence
(2007 and Prior
Revisions)**

- (1) For a 2006 and 2007 form revision, remove from processing and send back to the filer for Part XI, if any of the following apply:
- a. **Line 106:** Yes box is marked and Columns (A)-(D) are blank.
 - b. **Line 107:** Yes box is marked and Columns (A)-(D) are blank.

3.11.12.4.23
(01-01-2022)
♦Paid Preparer
Section♦
(2007 and Prior
Revisions)

- (1) The Paid Preparer section is located below the Signature area at the bottom of Form **990**. The Paid Preparer's name may be the same as the individual signing the return.

3.11.12.4.23.1
(01-01-2022)
♦Paid Preparer PTIN♦
(2007 and Prior
Revisions)

- (1) The Preparer's SSN or PTIN is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box for 2009 and prior form revisions) at the bottom-right corner of **Page 9**.
- (2) No action is required on amended returns.
- (3) The Preparer's SSN must be a nine-digit number. Circle the SSN if all zeroes or all nines.
- (4) A PTIN begins with the alpha "P" followed by an eight digit number (e.g., PXXXXXXX).

3.11.12.4.23.2
(01-01-2022)
♦Firm's EIN♦
(2007 and Prior
Revisions)

- (1) The Firm's EIN is located below the Preparer's SSN/PTIN at the bottom-right corner of **Page 9**.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit numeric number. Circle the EIN if all zeroes or all nines.

3.11.12.4.23.3
(01-01-2022)
Preparation Code
(2007 and Prior
Revisions)

- (1) No action is required on amended returns.
- (2) Edit a Preparation Code of "1" next to the Preparer's PTIN if data is present in the Paid Preparer area of the return. The Paid Preparer's name may be the same as the individual signing the return.

Note: Data such as N/A or self prepared doesn't indicate the return was prepared by a Paid Preparer and should not be edited with a "1".

- (3) Zero filer returns: If (2) above applies, edit a preparation code.

3.11.12.4.24
(01-01-2022)
Schedule A
(Form 990 or 990-EZ)
(2007 and Prior
Revisions)

- (1) Always convert prior year revisions, see **Exhibit 3.11.12-10**.
- (2) Schedule A (Form 990 or 990-EZ) must be filed by an organization if they indicate they are one of the following (See **Figures 3.11.12-1a and 3.11.12-1b, EO Filers Defined**):
 - a. SS 03; IRC 501(c)(3)
 - b. SS 50; IRC 501(e)
 - c. SS 60; IRC 501(f)
 - d. SS 70; IRC 501(k)
 - e. SS 71; IRC 501(n)
 - f. SS 91; IRC 4947(a)(1)
- (3) If required to file per (2) above use the following table to determine required action:

- a. If attached, put Schedule A in order, pages 1-7 and perfect per IRM 3.11.12.4.4 - IRM 3.11.12.6.4.
- b. If missing or blank, research INOLES for the Foundation Code and do the following:

If	And	Then
Schedule A is missing	the foundation code is 02, 03 or 04	1. Insert a blank Part IV, edit a NPFRC "11". 2. No additional perfection of Schedule A is required.
Schedule A is present with no boxes checked on Part IV or multiple boxes checked in Part IV	The foundation code is 02, 03 or 04	<ul style="list-style-type: none"> • Edit NPFRC 11. • Delete Parts IV-A and V. • Don't edit SIC of A. • Schedule O is not required.
Schedule A is missing	The foundation code is other than 02, 03 or 04	Remove from processing and send back to the filer.
Schedule A is present with no boxes checked on Part IV or multiple boxes checked in Part IV	The foundation code is other than 02, 03 or 04	Perfect IRM 3.11.12.4.26.
Schedule A is missing or Schedule A is present with no boxes checked on Part IV	The subsection is 03 and the foundation code is 00 or 09	Route to Entity for correction of foundation code. Foundation code 00 and 09 are not a valid foundation code.

- (4) If the organization isn't required to file a Schedule A per (2) above, "X" page 1, and staple pages 1–7 of Schedule A together.

3.11.12.4.25
(01-01-2022)
**Schedule A
Correspondence
(2007 and Prior
Revisions)**

- (1) Remove from processing and send the return back to the filer if Schedule A is missing, and it has been determined that the organization is one of the following:
 - a. SS03; IRC 501(c)(3) - Foundation Code other than 02, 03 or 04 (If 02, 03 or 04, don't correspond. IRM 3.11.12.4.24 (3)(b)).
 - b. SS50; IRC 501(e)
 - c. SS60; IRC 501(f)
 - d. SS70; IRC 501(k)
 - e. SS71; IRC 501(n)
 - f. SS91; IRC 4947(a)(1)

- (2) Remove from processing and send the return back to the filer requesting a 2007 and prior revision of Schedule A if all of the following apply. :
- A 2007 or prior Form 990 or 990-EZ was filed.
 - The tax period is November 2008 or prior.

3.11.12.4.26
(01-01-2022)
Schedule A
Part I Correspondence
(2007 and Prior
Revisions)

- (1) Remove from processing and send the return back to the filer for Part I if a name is present and Part I, Column (c) is blank or not on an attachment, and either a) or b) apply:

#

Note: A 0 (zero), - (dash), none, or N/A is an acceptable entry.

3.11.12.4.27
(01-01-2022)
Schedule A
Part II-A
Correspondence
(2007 and Prior
Revisions)

- (1) Remove from processing and send the return back to the filer for Part II-A if a name is present and Part II-A, Column (c) is blank or not on an attachment, and either a) or b) apply:
- Form 990, Part II, Column (A), total of Lines 30-32 are more than

#

Note: A 0 (zero), - (dash), none, or N/A is an acceptable entry.

3.11.12.4.28
(01-01-2022)
Schedule A
Part III
Perfection
(2007 and Prior
Revisions)

- (1) Always perfect Schedule A, Part VI-A or Part VI-B before perfecting Part III.
- (2) **Question 1 dollar line:** If blank, edit from either Part VI-A, Line 38, Column (b), or Part VI-B, Line i.
- (3) **Line 1:** Edit **Code 1** to the right of the “yes/no” boxes if Question 1 is “no” or blank, and there is a dollar entry in the Question 1 dollar line.

3.11.12.4.29
(01-01-2022)
Schedule A
Part III Correspondence
(2007 and Prior
Revisions)

- (1) Remove from processing and send the return back to the filer for Part III if all of the following apply:
- Part III, Question 1 is “yes”.
 - Part III, Question 1 dollar line is blank.
 - Part VI-A is blank.
 - Part VI-B is blank.

Note: A 0 (zero), - (dash), none, or N/A is an acceptable entry.

3.11.12.4.30
(01-01-2022)
Schedule A
Part IV
Perfection
(Non-PF Reason Code)
(2007 and Prior
Revisions)

- (1) The Non-Private Foundation Reason Code (NPFRC) is determined from:
- Schedule A, Part IV, or
 - INOLES (if no box is checked, or multiple boxes are checked and it's not a Group Return, research is required).

Note: If a Group Return with multiple boxes checked, see (7) below.

- (2) Edit the NPFRC in the right margin of Schedule A, Part IV, to the right of lines 5-6.

- (3) If Part IV is missing or blank and the organization is required to file a Schedule A IRM 3.11.12.4.24 and you are not corresponding for other parts of Schedule A, insert and edit the NPFRC on the inserted page.
- (4) If the Foundation Code on INOLES differs from the box the taxpayer checked, edit the NPFRC using the taxpayer's entry.
- (5) **For SS 50, 60, 70, 71, or 91**, edit the following NPFRC's regardless of what box the taxpayer has checked:
- a. SS 50 = NPFRC 03 (box 7)
 - b. SS 60 = NPFRC 10 (box 13)
 - c. SS 70 = NPFRC 09 (box 12)
 - d. SS 71 = NPFRC 10 (box 13)
 - e. SS 91 (4947(a)(1)) = NPFRC 10 (box 13)
- (6) **If SS 03**, edit the NPFRC which agrees with the following Foundation Codes (IRM 3.11.12.4.5 and IRM 3.11.12.4.24 for a blank subsection or a subsection other than those listed in (5) above:

Foundation Code	Box Number	NPFRC
10	5	01
11	6	02
12	7 or the organization's name includes "hospital", "clinic", etc.	03
14	8	04
12	9 or the organization's name includes "research", "laboratory", etc., or the name of a hospital is entered on Line 9.	05
13	10	06
15	11a	07
15	11b or the organization's name includes "trust".	08
16	12	09
21	13, Type I	12
22	13, Type II	13
23	13, Type III - Function- ally Integrated	14

Foundation Code	Box Number	NPFRC
24	13, Type III - Other	15
18	14	11

- (7) If a Group Return and a SS 03 with multiple boxes checked, and one of those boxes are any of the boxes on Line 13, edit the NPFRC corresponding to the box above Line 13 that is checked.

Example: Box 11a and box 13 Type III-Other is checked. Edit a NPFRC of 07.

- (8) If the taxpayer **checked box 13 and/or has entered name(s)** of supported organization(s) in the table for Line 13, Column (a), but has not checked a "Type" of Organization in box 13 Type I through Type III-Other, don't edit a NPFRC. Correspond for the "Type" of organization on Schedule A, Part IV.
- (9) If any of the boxes in 5 - 12 are checked and the taxpayer has also entered information in the table for Line 13, edit the NPFRC for the box marked in Line 5 - 12 and perfect the table on Line 13 per (10) below.
- (10) **Line 13, Column (e) Total Line:** If box 13 is checked and the table "Total" line is blank, add rows above in Column (e) and edit to the "Total" line.

3.11.12.4.31
(01-01-2022)
**Schedule A
Part IV Correspondence
(Non-PF Reason Code)
(2007 and Prior
Revisions)**

- (1) Remove from processing and send the return back to the filer for a Schedule A, Part IV, if Lines 5-13 are blank and after research it is determined that Schedule A is required.
- (2) Form 2006 and 2007 revisions, remove from processing and send the return back to the filer for Schedule A, Part IV, Line 13 if any of the following apply:
- Box 13 is checked, but the "Type" of supporting organization (I, II, III - functionally integrated, III - other) box isn't checked or more than one box is checked.
 - Schedule A, Part IV is blank, but the taxpayer has entered name(s) of supporting organization(s) on Line 13, Column (a) and the "Type" of supporting organization (I, II, III - functionally integrated, III - other) box isn't marked or more than one box is marked.

Note: Don't remove from processing per (2) above if a 2005 or prior year revision.

3.11.12.4.32
(01-01-2022)
**Schedule A
Part IV-A
Perfection
(2007 and Prior
Revisions)**

- (1) Perfect Part IV-A and "X" Part V if a NPFRC 06, 07, 08, or 09 is edited. "X" Part IV-A when a NPFRC 01-05, or 10-15 is edited.
- (2) **Lines 15-18, 20, 21, Column (e):** If blank add, Columns (a)-(d) for each line.
- (3) **Line 23, Column (e):** If blank, add Lines 15-22.
- (4) **Line 24, Column (e):** If blank, Line 23 minus Line 17.

3.11.12.4.33
(01-01-2022)
Schedule A
Part IV–A
Correspondence
(2007 and Prior
Revisions)

- (1) Remove from processing and send the return back to the filer for Part IV–A if all of the following apply:
 - a. NPFRC 06, 07, 08, or 09 is edited.
 - b. Lines 15-24, Columns (a)-(e) are blank and doesn't contain a 0 (zero), - (dash), none, or N/A on any part of Part IV-A (Lines 15-27h).
 - c. The return isn't an initial return.

3.11.12.4.34
(01-01-2022)
Schedule A
Part V
Perfection
(2007 and Prior
Revisions)

- (1) Perfect Part V and "X" Part IV-A if a NPFRC 02 is edited. "X" Part V when a NPFRC 01, 03-15 is edited.
- (2) If the NPFRC is 02, a **Signature Code** must be edited.
Exception: Don't edit a Signature Code if you are corresponding for a missing signature.
- (3) Edit the following Signature Codes in the bottom right margin of Schedule A, Part V, below line 35.
 - a. **Code "1"** if the person signing the return has entered "officer" (president, vice-president, CEO, treasurer, or secretary), "director", or "trustee" in the "name and title" area of the jurat.
 - b. **Code "2"** for all others.

3.11.12.4.35
(01-01-2022)
Schedule A
Part V Correspondence
(2007 and Prior
Revisions)

- (1) Remove from processing and send the return back to the filer for Part V if all of the following apply:
 - a. NPFRC 02 (Foundation Code 11) is edited.
 - b. Any question (except 34a and 34b) is blank and doesn't contain a 0 (zero), - (dash), none, or N/A.
 - c. The return isn't an initial return.
- (2) Remove from processing and send the return back to the filer for Part V, Question 35, if NPFRC 02 is edited and Question 35 is the only question unanswered, unless Part V is "N/A".

3.11.12.4.36
(01-01-2022)
Schedule A
Part VI–A
Perfection
(2007 and Prior
Revisions)

- (1) Edit all T-lines from Part VI–A, Column (a) to (b) if the corresponding entry in Column (b) is blank.
- (2) **Lines 36, 37, 39, 41, 42, 43, and 44:** Perfect.

3.11.12.4.37
(01-01-2022)
Schedule A
Part VI–A
Correspondence
(2007 and Prior
Revisions)

- (1) Remove from processing and send the return back to the filer for Part VI–A or VI–B if all of the following apply:
 - a. Part III, Question 1 is "yes".
 - b. Part III, Question 1 dollar line is blank.
 - c. Parts VI–A and VI-B are blank.

- 3.11.12.4.38
(01-01-2022)
Schedule A
Part VI-B
Perfection
(2007 and Prior
Revisions)
- (1) **Line i:** If blank, add Lines c-h.
- 3.11.12.4.39
(01-01-2022)
Schedule A
Part VI-B
Correspondence
(2007 and Prior
Revisions)
- (1) Remove from processing and send the return back to the filer for Part VI-A or VI-B if all of the following apply:
- a. Part III, Question 1 is “yes”.
 - b. Part III, Question 1 dollar line is blank.
 - c. Parts VI-A and VI-B are blank.
- 3.11.12.4.40
(01-01-2022)
Schedule A
Part VII Correspondence
(2007 and Prior
Revisions)
- (1) Remove from processing and send the return back to the filer for Line 51d, Columns (a)-(d), if they are blank and any of Lines 51a through 51c are “yes”.
- (2) Remove from processing and send the return back to the filer for Line 52b, Columns (a)-(c), if they are blank and Line 52a is “yes”.
- 3.11.12.5
(01-01-2022)
Form 990-BL
2019 and Prior (Kansas
City Only)
- (1) **Route all Forms 990-BL to Kansas City for NMF processing.**
- (2) Form 990-BL is an information and excise tax return for Black Lung Benefit Trusts and Certain Related Persons.
- (3) Form 990-BL is subject to:
- a. The Daily Delinquency Penalty on a black lung benefit trust using only Parts I, II, III, and IV for their annual information return.
 - b. IRC 4951 and 4952 excise tax “penalties” on the trust and its trustees, self-dealers and disqualified persons using Schedule A.
 - c. Failure to file penalty.
 - d. Estimated tax penalty.
- 3.11.12.5.1
(01-01-2022)
Instructions
- (1) Perfect Form 990-BL as follows:
- a. Perfect for dollar entries only.
 - b. Always perfect for legibility.
 - c. Always perfect from attachments if available.
 - d. Follow the stated instruction for the line.
 - e. Leave the line blank only if it cannot be perfected.
- (2) Put Form 990-BL in the following order:
- 1. Form 990-BL, pages 1 and 2.
 - 2. Schedule A.
- 3.11.12.5.2
(01-01-2022)
Perfection
- (1) Place a check next to the “Name of the Trust” and the “Trust” box if the “Name of the Trust” line and any Part I - Part IV are complete.

- (2) Place a check next to the “Name of Other Person Filing Return” line and the “Trustee” box if the “Name of Other Person Filing Return” line and Schedule A, Part I, Column (h) is complete.
- (3) Place a check next to the “Name of Other Person Filing Return” line and the “Disqualified Person” box if Schedule A, Part I, Column (g) is complete.
- (4) Math verify Form 990-BL, Part I, Lines 3 and 12, and Part II, Lines 18 and 21 (both BOY and EOY columns). Place a check mark to the right of the line if your amount agrees with the taxpayer’s entry. Place an “X” to the right of the taxpayer’s entry if your amount doesn’t agree with the taxpayer’s entry, and edit the correct amount to the left of the line being verified. **Don’t** continue to math verify the remaining lines. **Flag** the return to notify non-Master File of a math error.
- (5) Perfect Form 990-BL, Schedule A, Part II, Lines 1-5 from corresponding lines in Schedule A, Part I.
- (6) Math Verify Form 990-BL, Schedule A, Part II, Lines 1-5. Place a check mark to the right of the line if your amount agrees with the taxpayer’s entry. If your amount doesn’t agree with the taxpayer’s entry, place an “X” to the right of the taxpayer’s entry and edit the correct amount to the left of the line being verified. **Flag** the return to notify non-Master File of a math error.

3.11.12.6
(01-01-2022)
Form 990-EZ
(All Form Revisions)

- (1) Form 990-EZ is a short form used by exempt organizations and IRC 527 political organizations and may be filed as follows:

File Form 990-EZ for Tax Periods	If gross receipts are less than	And total assets are less than
201012 and subse- quent	\$200,000	\$500,000
200912 – 201011	\$500,000	\$1,250,000
200812 – 200911	\$1,000,000	\$2,500,000
200811 and prior	\$100,000	\$250,000

- (2) Always convert prior year revisions. See Exhibit 3.11.12-9.

3.11.12.6.1
(01-01-2024)
General Instructions
(All Form Revisions)

- (1) Beginning 2021, all Forms 990-EZ filed for tax period ending 202112 and subsequent must be filed electronically. If a paper return is received for a ending tax period of 202112 or subsequent, pull the return from processing and send back to the filer.
- (2) The following instructions are for returns with tax periods ending prior to tax period ending 202112 or for any tax periods that we process on which “reinstatement of revocation” or similar language is written across the top of the form and/or on an attachment.
- (3) Unless the tridoc is specified as 2008 and Subsequent Revisions or 2007 and Prior Revisions, the procedure applies to both 2008 (and subsequent) and 2007 (and prior) year returns.
- (4) Always follow the instructions for a “**special return**”.

- (5) Perfect as follows:
 - a. Always perfect for legibility.
 - b. Always perfect from attachments, if available.
 - c. Correspond if the conditions are met.
 - d. Follow the stated instruction for the line.
 - e. Leave the T-line blank only if it cannot be perfected in the steps above.
- (6) Put Form 990-EZ in the following order (2014 and subsequent)
 1. Form 990-EZ, (2014 and subsequent) pages 1 - 4
 2. Schedule A, (2014 and subsequent) pages 1 - 8
 3. Schedule C, page 1 (if Part I - A has an entry)
 4. Schedule L, page 1 (if Parts I or II have entries).
- (7) Put Form 990-EZ in the following order (2008 and- 2013):
 1. Form 990-EZ, (2008 - 2013) pages 1 - 4
 2. Schedule A, pages 1 - 4
 3. Schedule C, page 1 (if Part I - A has an entry)
 4. Schedule L, page 1 (if Parts I or II have entries).
- (8) Put Form 990-EZ in the following order (2007 and prior revisions):
 1. Form 990-EZ, pages 1 -3
 2. Schedule A, pages 1 - 7.
- (9) For 990-EZ 2007 and prior revisions zero filers with **no transcription lines present** on Parts I - V it isn't necessary to put pages in order after page 1.
- (10) For 990-EZ zero filers 2007 and prior revisions **with transcription lines present** on Parts I - V put the form in order as shown in (4) above.

3.11.12.6.2
(01-01-2022)
Special Returns

- (1) Form 990-EZ special returns are:

Special Return:	IRM Section:
LM-2 and LM-3	IRM 3.11.12.6.3
Zero Filer	IRM 3.11.12.2.27 and IRM 3.11.12.2.27.1 (2007 and prior revisions only).

3.11.12.6.3
(01-01-2022)
**Forms LM-2, LM-3, 5500
(All Form Revisions)**

- (1) **2008 and Subsequent revisions:** Labor organizations are NOT allowed to substitute information from Form LM-2 or LM-3 to the 2008 and subsequent revisions of Form 990-EZ. If correspondence items on Form 990-EZ are missing, and Form LM-2 or LM-3 is attached, correspond for the missing information.
- (2) **2008 and Subsequent revisions:** Employee benefit plans are NOT allowed to substitute information from Form 5500 to the 2008 and subsequent revisions of Form 990-EZ. If correspondence items on Forms 990-EZ are missing, and Form 5500 is attached, correspond for the missing information.

- (3) **2007 and Prior revisions:** Labor organizations are allowed to substitute some information from Form LM-2 or Form LM-3. Edit the corresponding information from LM-2 or LM-3 on the following lines, if blank, and LM-2 or LM-3 is attached:
 - a. **Form 990-EZ, Part I, Lines 10-12** (but the organization must complete Lines 17-21).
 - b. **Form 990-EZ, Part II,** (but the organization must complete Lines 25-27, Columns (A) and (B).
- (4) **2007 and Prior Revisions:** If unable to perfect from the LM-2 or LM-3, perfect the entries outlined in (1) above using the perfection procedures for that part (i.e., if Part II is blank and you cannot perfect from the LM-2 or LM-3, perfect using Part II Perfection procedures in 3.11.12.6.12).
- (5) **2007 and Prior Revisions:** Correspond for the LM-2 or LM-3 reconciliation sheet if any of (3 a - b) above isn't present. Use the LM-2/LM-3 paragraph of the 2699C letter.
- (6) **2007 and Prior Revisions:** An employee benefit plan may substitute Form 5500 for part of Form 990-EZ as follows:
 - a. **Form 990-EZ, Part I, Line 21:** The organization may substitute Form 5500, Schedule H, Col (A), Line 1(1), or Schedule I, Col(A), Line 1(c), but must complete Lines 16-20.
 - b. **Form 990-EZ, Part II, Line 25 Col. (A):** Form 5500, Schedule B, Line 1(b)(1).
 - c. **Form 990-EZ, Part II, Line 25 Col. (B):** Form 5500, Schedule B, Line 1(b)(1).

3.11.12.6.4
(01-01-2024)

**Perfection, Editing, and
Correspondence
(All Form Revisions)**

- (1) Attach an edit sheet to Form 990-EZ, if required.
- (2) If a Form 990-EZ is received with "Announcement 2012-12" or similar wording on the top of the form, edit CCC "R" & "V". If there is no indication Entity has seen the return, route the return to Entity per IRM 3.11.12.2.9.2.
- (3) Refer to the following instructions to perfect the generic items:
 - a. **Action Codes (ERS),** IRM 3.11.12.2.10
 - b. **Computer Condition Codes,** (F, G, L, R, T, V, W, Y, 3, 7), IRM 3.11.12.2.11
 - c. **Daily Delinquency Penalty,** IRM 3.11.12.2.15.1.2
 - d. **Entity Perfection,** IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
 - e. **Final Returns,** IRM 3.11.12.2.18
 - f. **Imaging,** IRM 3.11.12.2.20
 - g. **Incomplete Return Item (IRI) Program,** IRM 3.11.12.2.13.3
 - h. **Received Date,** IRM 3.11.12.2.15.1
 - i. **Signature,** IRM 3.11.12.2.24
 - j. **Tax Period,** IRM 3.11.12.2.26
 - k. **Zero Filers,** 2007 and prior only, IRM 3.11.12.2.27 and IRM 3.11.12.2.27.1

3.11.12.6.5
(01-01-2022)

Subsection Code
(All Form Revisions)

- (1) Edit a two-digit Subsection Code (SSXX) in the lower right corner of the entity portion.
- (2) Determine the Subsection Code from the list below:
 1. Item J of the entity section. Perfect as follows:

Box Checked	Subsection
501(c)(3)	03
501(c)	XX (subsection taxpayer entered)
4947(a)(1)	91
527	82

2. INOLES research.
3. If you are unable to determine the Subsection Code, edit "00".
- (3) If the Subsection Codes conflict (e.g., INOLES shows SS03, but the taxpayer indicates otherwise in Item J), always use the Subsection on INOLES.

3.11.12.6.6
(01-01-2022)

Type of Organization Code
(All Form Revisions)

- (1) Edit the Type of Organization Code in the right margin of Form 990-EZ, page 1, next to Box F. Edit a Type of Organization Code as follows:

Form 990-EZ	
Type of Organization Code	Description
1	SS 00, 02-20, 22-29, 50, 60, 70, 71, or 81.
3	4947(a)(1) box is checked in Item J of the entity section (SS91).
4	527 box is checked in Item J of the entity section (SS82).
9	Non-group zero filer with no transcribed lines in any Parts I-V (2007 and prior revisions). Don't underline code 9.
<u>9</u>	Underline code <u>9</u> if a non-group zero filer with transcribed lines are present in any of Parts I-V (2007 and prior revisions).
1	All others.

3.11.12.6.7
(01-01-2024)

Schedule B Indicator
(All Form Revisions)

- (1) All organizations must file Schedule B if the amount on Part I, Line 1 is \$5,000 or more. Organizations not required to file a Schedule B must certify they are not required by checking the box in Item H or by checking the third box on the Schedule B, under "Special Rules" and entering an amount or 0 (zero), - (dash), none, N/A on that line or 0 (zero), - (dash), none, or N/A on Page 1 or in any of Parts I - III.

Exception: If a statement is attached indicating contributions from any one contributor isn't required.

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- (2) Organizations other than a 501(c)(3) or Section 527 are not required to provide names and addresses of contributors in Part I, column (b) but are required to provide other required information on Schedule B.
- (3) Edit a Schedule B Indicator to the right of Part I, Line 1 as shown below:

If	And	Then
Item H in the entity section is checked or is blank	<ul style="list-style-type: none"> A Schedule B is attached, containing contributor information (name(s) / amount(s)), or The word "anonymous," "various", 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or The third box under "Special Rules", page 1 is checked and /or an amount is present or 0 (zero), - (dash), none, N/A on the line 	Edit a Schedule B Indicator of "1".
Item H in the entity section is checked or is blank , and Part less, or There is a statement indicating contributions from any one contributor did not	A Schedule B isn't attached	<ol style="list-style-type: none"> Don't edit a Schedule B Indicator. Continue processing return.

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If	And	Then
Item H in the entity section is checked and Part I, Line 1 is	A Schedule B isn't attached, or is attached , but <u>doesn't contain</u> : <ul style="list-style-type: none"> • contributor in formation (name(s) and amount(s)), or • The word “anonymous”, “various”, 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or • The third box under “<u>Special Rules</u>”, page <u>isn't checked</u> 	1. Edit a Schedule B Indicator of “2”. 2. Continue processing return.
Item H in the entity section is blank , and Part I, Line 1 is	A Schedule B isn't attached, or is attached , but <u>doesn't contain</u> : <ul style="list-style-type: none"> • contributor information (name(s) and amount(s)), or • The word “anonymous”, “various”, 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or • The third box under “<u>Special Rules</u>”, page 1 <u>isn't checked</u> 	1. Remove from processing and send the return back to the filer. 2. Don't edit a Schedule B Indicator.

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Note: Contributor information means at least one name and amount for the same contributor is present. A “contributor” may also be listed as a “sponsor” or shown as a function. For example, the contribution may be shown as “bake sale” or “car wash” or another type of activity or function.

3.11.12.6.8
(01-01-2024)

Schedule B

Correspondence

(2017 and Prior and

501(c)(3) Section 527

Political Organizations)

- (1) Remove from processing and send the return back to the filer for a Schedule B, if **all of the following apply:**

- b. The box in Item H isn't checked.
- c. The tax period is 200012 or subsequent.
- d. Schedule B is one of the following:

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Schedule B is	But	And
Missing		
Present	doesn't contain contributor information (name(s) / amount(s)), or "anonymous", "various", 0 (zero) - (dash), none, or N/A on Page 1 or in Parts I - III	The third box under "Special Rules", page 1 isn't checked; or is checked, but an amount or 0 (zero), - (dash), none, or N/A isn't present on that line.

Note: Contributor information means at least one name and amount for the same contributor is present. A "contributor" may also be listed as a "sponsor" or shown as a function. For example, the contribution may be shown as "bake sale" or "car wash" or another type of activity or function.

3.11.12.6.9
(01-01-2022)

Schedule B Special

Instructions

(2018 and Subsequent Revisions)

- (1) For tax periods beginning after December 31, 2017, organizations no longer will be required to report the names and addresses of their substantial contributors on the Schedule B of their Forms 990 or 990-EZ with the exception of 501(c)(3) and Section 527 political organizations. Other portions of the Schedule B are still required if applicable.
- (2) If the organization indicates in Item J they are a 501(c)(3), 527 organization, or the first box under Special Rules on Schedule B is checked, follow the procedures in IRM 3.11.12.6.7 and 3.11.12.6.8.
- (3) If the organization is other than a 501(c)(3), and Part I, column (b) has names/addresses, blank or N/A is present, edit a Schedule B Indicator to the right of Part I, Line 1 and continue processing if other required fields are complete.

3.11.12.6.10
(01-01-2024)

Final/Termination or

Initial Return

(All Form Revisions)

- (1) Identify a return as **initial** if the return or attachment indicates this is the initial (or first) EO return the organization has filed under the EIN.
- (2) **Form 990-EZ (2007 and prior revisions):** Edit CCC "F" (Final/Termination) if the return is marked Final/Termination or there are other indications the organization is out of business or closed and ALL of the following apply:
 - a. The return or an attachment is marked "**Final/Termination**" or there are other indications the organization is out of business, closed.
 - b. Part II, Line 27(B) is 0 (zero), - (dash), blank, none, or N/A or contains a negative amount.
 - c. Part V, Line 36 is checked "yes".

- (3) If the taxpayer is attempting to file a "Final/Termination" Form 990-EZ and (2)(a)-(c) are not met, remove from processing and send the return back to the filer.
- (4) **Form 990-EZ (2008 and Subsequent Revisions):** Edit CCC F (Final/Termination) if the return is marked Final/Termination or there are other indications the organization is out of business or closed and Schedule N, Part I has data and is attached.
- (5) If Schedule N is not attached do not edit CCC F. Do Not correspond for the missing information.

3.11.12.6.11
(01-01-2022)

Part I
Lines 1–21
Perfection
(All Form Revisions)

- (1) **Lines 1-4:** If blank, leave blank. Don't bring forward any amounts from Schedule B to Line 1.
- (2) **Line 5a:** If blank, do one of the following:
 - 1. Line "b" plus Line "c".
 - 2. Edit from Line "c".
- (3) **Line 5b:** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following:
 - 1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 - 2. If Line "a" is the only line with an amount, leave Line "b" blank and edit the amount from Line "a" to Line "c".
- (4) **Line 5c:** If blank, Line "a" minus Line "b".
- (5) **Line 6a: (2010 & subsequent revisions):** If blank, do one of the following:
 - 1. If Line "b" has an entry, leave blank.
 - 2. Line "c" plus Line "d".
 - 3. If Lines "a" and "b" are blank, edit from Line "d".
- (6) **Line 6b:** If blank, do one of the following:
 - 1. If Line "a" has an entry, leave blank.
 - 2. Line "c" plus Line "d".
- (7) **Line 6c:** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following:
 - 1. Lines "a" and "b" minus Line "d" if Lines "a", and/or "b" and Line "d" have an amount.
 - 2. If Lines "a" and/or "b" is the only line with an amount, leave Line "c" blank and edit the amount from Lines "a" and "b" to Line "d".
- (8) **Line 6d:** If blank, Lines "a" and "b" minus Line "c".
- (9) **For 2007 & prior form revisions, perfect per (10) - (12) below.**
- (10) **Line 5a, 6a, 7a:** If blank, do one of the following (for each line):
 - 1. Line "b" plus Line "c".
 - 2. Edit from Line "c".

- (11) **Line 5b, 6b, 7b:** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following (for each line):
1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 2. If Line "a" is the only line with an amount, leave Line "b" blank and edit the amount from Line "a" to Line "c".
- (12) **Line 5c, 6c, 7c:** If blank (for each line): Line "a" minus Line "b".
- (13) **Line 7a:** If blank, do one of the following:
1. Line "b" plus Line "c".
 2. Edit from Line "c".
- (14) **Line 7b:** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following:
1. Line "a" minus Line "c" if both Line "a" and Line "c" have an amount.
 2. If Line "a" is the only line with an amount, leave Line "b" blank and edit the amount from Line "a" to Line "c".
- (15) **Line 7c:** If blank, Line "a" minus Line "b".

Revenue	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a 22712		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c 22,712		
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		

Compute blank line 5a by adding 5b and 5c.

Revenue	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a 22,712		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c 22,712		
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a 10,000		
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 10000		

If line 6d is blank, compute lines 6a and 6b minus 6c.

Revenue	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
	7a	Gross sales of inventory, less returns and allowances	7a 20,000		
	b	Less: cost of goods sold	7b 5,000		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c 15000		
	8	Other revenue (describe in Schedule O)	8		
	9	Total revenue	9 15,000		
	10	Grants and similar amounts paid (list in Schedule O)	10		
	11	Benefits paid to or for members	11		

If line 7c is blank, compute line 7a minus line 7b.

Figure 3.11.12-8

- (16) **Line 8:** If blank, edit from Line 9, if Line 9 is the first dollar entry on Part I.
- (17) **Line 9:** If blank, add Lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 (2008 and subsequent revisions) or Lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 (2007 and prior revisions).
- (18) **Lines 10-12:** Perfect.
- (19) **Line 17:** If blank, add Lines 10-16.
- (20) **Line 18:** If blank, Line 9 minus Line 17.
- (21) **Line 20:** Perfect.
- (22) **Line 21:** If blank and line 19 is blank use the amount from Part II Line 27 Column A for Line 19. Add lines 18-20.

3.11.12.6.12
(01-01-2022)

Part I
Correspondence
(All Form Revisions)

- (1) See IRM 3.11.12.6.8 for Schedule B requirements.
- (2) Remove from processing and send back to the filer for Form 990 if a Group Return is filed on Form 990-EZ.

Caution: A GEN on Item “F” of Form 990-EZ isn’t an indication of a group return.

- (3) Remove from processing and send back to the filer for Form 990 if any of the following apply:

Must file Form 990 if the Tax Period is	If gross receipts are (sum of Form 990-EZ, Line 9 and Lines 5b, 6c and 7b (2008 and subsequent revisions) or the sum of Line 9 and Lines 5b, 6b and 7b (2007 and prior revisions))
201012 and subsequent	Equal to or greater than
200912 – 201011	Equal to or greater than
200812 – 200911	Equal to or greater than
200811 and prior	Equal to or greater than

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3.11.12.6.13
(01-01-2022)

Part II
Perfection
(All Form Revisions)

- (1) **Line 25, Column (A):** If blank, do one of the following:
 1. Add Lines 22 - 24.
 2. If Line 26 is the only entry, leave blank.
 3. If Lines 26 and 27 contain the same dollar amount, leave blank.
 4. Add Lines 26 and 27.
- (2) **Line 25, Column (B):** If blank, 0 (zero), - (dash), none, or N/A, do one of the following:
 1. Add Lines 22 - 24.
 2. If Line 26 is the only entry, edit a “1” on Line 25, Column (B).
 3. If Lines 26 and 27 contain the same dollar amount, edit a “1” on Line 25, Column (B).
 4. Add Lines 26 and 27.
 5. If unable to perfect per 1) - 4) above, and you are not corresponding for Part II, Column (B), edit a “1”, on Line 25, Column (B).
- (3) **Line 26, Column (A) and (B):** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following for each column:
 1. If Line 26 is the only **taxpayer entry**, edit Line 26 to Line 27 as a negative amount.
 2. Line 25 minus Line 27 if both Line 25 and Line 27 have an amount.

3. If Line 25 is the only line with an amount, leave Line 26 blank and edit the amount from Line 25 to Line 27.
- (4) **Line 27, Column (A) and (B):** If blank, Line 25 minus Line 26 for each column.

Form 990-EZ (2019)

Page 2

Part II

Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash	500	22 800
23 Land		23
24 Other		24
25 Total	500	25 800
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	500	27 800

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)

Form 990-EZ (2019)

Page 2

Part II

Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash		22
23 Land		23
24 Other		24
25 Total	0	25 750X0
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		27 750

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)

Form 990-EZ (2019)

Page 2

Part II

Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash		22
23 Land		23
24 Other		24
25 Total	0	25 1X0
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		27

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)

Figure 3.11.12-9 Form 990-EZ, Part II, Balance Sheet Perfection

- 3.11.12.6.14 (01-01-2022)
- (1) Remove from processing and send the return back to the filer for Form 990 if Line 25, Column (B) is equal to or greater than the following amount:

Part II Correspondence
(All Form Revisions)

Tax Year:	Amount:
Form 990-EZ (201012 and subsequent tax period)	
Form 990-EZ (200912 – 201011 tax period)	

#

#

Tax Year:	Amount:
Form 990-EZ (200812 – 200911 tax period)	
Form 990-EZ (200811 and prior)	

#

#

- (2) Remove from processing and send back to the filer for Part II, Column (B), if Lines 22-27, Column (B) are blank???. **Don't** remove from processing and send back to the filer if 0 (zero), - (dash), none, or N/A is present in Part II, Column (B).

Exception: Don't send back to the filer per (2) above if this is a 2007 and prior revision "zero" filer with no transcription lines in Parts I - V. Continue processing.

- (3) Don't remove from processing and send back to the filer if the final/termination criteria is met. IRM 3.11.12.6.10

3.11.12.6.15
(01-01-2022)

**Part IV Correspondence
(All Form Revisions)**

- (1) Remove from processing and send the return back to the filer for Part IV, if both of the following apply:

#

2. No names are present in Part IV, Column (a) or on an attachment.

3.11.12.6.16
(01-01-2022)

**Part V
Schedule Indicator Code
(SIC)
(2008 and Subsequent
Revisions)**

- (1) Edit a SIC on the top right side of page 3 for each schedule shown below that is attached and has information present other than the organizations name and/or EIN. If editing a SIC is required and page 3 is missing, insert a blank page 3 and edit the SIC on the inserted page.

- (2) The indicator codes are as follows:

Schedule Code	Schedule
A	Schedule A - Public Charity Status and Public Support
B	Schedule B - Schedule of Contributors
C	Schedule C - Political Campaign and Lobbying Activities
E	Schedule E - Schools
G	Schedule G - Supplemental Information Regarding Fundraising or Gaming Activities
L	Schedule L - Transactions with Interested Persons
N	Schedule N - Liquidation, Termination, Dissolution or Significant Disposition of Assets
O	Schedule O - Supplemental Information

- (3) Substitute schedules are not acceptable. If the filer writes “see attached” for a schedule don’t edit a SIC. Remove from processing and send the return back to the filer for the required schedule.

3.11.12.6.17
(01-01-2022)

**Part V
Perfection
(All Form Revisions)**

- (1) **Lines 37a, 39a, and 39b:** Perfect.
- (2) **Line 43:** Edit **Code 1** to the right of the box if both of the following apply:
- Type of Organization code is 3 (Item J shows a 4947(a)(1) filer).
 - The Line 43 box is checked, or there is a dollar entry on Line 43.

3.11.12.6.18
(01-01-2022)

**Part V Correspondence
(2008 and Subsequent
Revisions)**

- (1) Remove from processing and send the return back to the filer for the following schedules if the line is marked “**yes**”, and the related schedule for that line is missing or blank or a substitute Schedule L or substitute Schedule C is attached:

Line numbers	Missing/Blank Schedule
38a or 40b	Schedule L
46	Schedule C

3.11.12.6.19
(01-01-2022)

**Part VI Correspondence
(2008 and Subsequent
Revisions)**

- (1) **501(c)(3) organizations only:** Remove from processing and send the return back to the filer for the following schedules if the line is marked “**yes**”, and the related schedule for that line is missing or blank or a substitute Schedule C or substitute Schedule E is attached:

Line Number(s)	Missing/Blank Schedule
47	Schedule C
48	Schedule E

3.11.12.6.20
(01-01-2022)

**◆ Paid Preparer
Section ◆
(All Form Revisions)**

- (1) The Paid Preparer section is located below the Signature area at the bottom of Form **990-EZ**. The Paid Preparer’s name may be the same as the individual signing the return.

3.11.12.6.20.1
(01-01-2022)

**◆ Paid Preparer PTIN ◆
(All Form Revisions)**

- (1) The Preparer’s SSN or PTIN is located to the right of the Preparer’s Signature in the PTIN box (Preparer’s SSN or PTIN box for 2009 and prior form revisions) at the bottom-right corner of **Page 4 (2008 & subsequent revisions, or Page 3 of 2007 & prior revisions)**.
- (2) No action is required on amended returns.
- (3) The Preparer’s SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.

- (4) A PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXXX).

3.11.12.6.20.2
(01-01-2022)

◆ **Firm's EIN** ◆
(All Form Revisions)

- (1) The Firm's EIN is located below the Preparer's SSN/PTIN at the bottom-right corner of **Page 4 (2008 & subsequent revisions, or Page 3 of 2007 & prior revisions)**.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit numeric number. Circle the EIN if all zeroes or all nines.

3.11.12.6.20.3
(01-01-2022)

◆ **Paid Preparer
Telephone Number** ◆
(All Form Revisions)

- (1) The Paid Preparer's Phone Number is located below the Paid Preparer's EIN at the bottom right hand corner of **Page 4 (2008 & subsequent revisions, or Page 3 of 2007 & prior revisions)**.
- (2) No action is required on Amended returns.
- (3) If a complete Paid Preparer's Telephone Number is on the Preparer Telephone Number line, no editing of this line is necessary.
- (4) If the return is for a tax period prior to 2001, circle the telephone number.
- (5) If the Paid Preparer's Phone Number is incomplete, illegible, or less than 10 digits, review the return and all attachments.

Note: If more than 10 digits are present continue processing. ISRP will input the first 10 digits only.

If	Then
A complete Paid Preparer's Phone Number is located	Edit to the "Phone No" line.
A complete Paid Preparer's Telephone Number isn't located or the number is illegible	Circle the incomplete or illegible phone number.

3.11.12.6.20.4
(01-01-2022)

Preparation Code
(All Form Revisions)

- (1) No action is required on amended returns.
- (2) Edit a Preparation Code of "1" next to the Preparer's PTIN if data is present in the Paid Preparer area of the return. The Paid Preparer's name may be the same as the individual signing the return.

Note: Data such as N/A or self prepared doesn't indicate the return was prepared by a Paid Preparer and should not be edited with a "1".

- (3) Zero filer returns: (2007 and prior revisions) If (2) above applies, edit a preparation code.

3.11.12.6.21
(01-01-2022)
Form 990-EZ, Schedule C
(2008 and Subsequent Revisions)
Part II-A, Lines 2a(a) - 2f(e)

- (1) If line 2c(e) is greater than Line 2b(e) or Line 2f(e) is greater than Line 2e(e), take the following actions:
 - Photocopy Form 990-EZ page 1 and Schedule C Part II-A.
 - Route photocopies (clearly marked as photocopies) via Form 4227 to
 - Edit an action trail "photocopy sent".

#

3.11.12.6.22
(01-01-2022)
Form 990-EZ Schedule L
Parts I & II
Perfection
(2008 and Subsequent Revisions)

- (1) Edit a "1" in the right margin of Schedule L, Part I if data is present in Part I (including 0 - N/A or none).
- (2) Edit a "1" in the right margin of Schedule L, Part II if data is present in Part II (including 0 - N/A or none).

3.11.12.7
(01-01-2022)
Form 990-PF

- (1) Form 990-PF is the primary annual information and taxable return filed by a foundation or trust to comply with the filing requirements of IRC 6033.
- (2) A foundation or trust is required to file each year regardless of the amount of its gross receipts or assets.
- (3) If a Form 990-PF is filed using only the front page, or indication the form is filed for payment purposes, give to the lead. Don't process. Lead will research and destroy if needed.

3.11.12.7.1
(01-01-2024)
General Instructions

- (1) Beginning 2021, all Forms 990-PF filed for tax period ending 202112 or subsequent must be filed electronically. If a paper return is received for a ending tax period of 202112 or subsequent, pull the return from processing and send back to the filer.
- (2) The following instructions are for returns with tax periods prior to tax period ending 202112 or for any tax periods that we process on which "reinstatement of revocation" or similar language is written across the top of the form and/or on an attachment.
- (3) Always convert prior year return revisions to current year, see **Exhibit 3.11.12-12**.
- (4) Request and follow INOLES research when editing all Form 990-PFs.
- (5) Always follow the instructions for a " **special return**".
- (6) Perfect as follows:
 - a. Always perfect for legibility.
 - b. Always perfect from attachments, if available.
 - c. Follow the stated instruction for the line.
 - d. Leave the T-line blank only if it cannot be perfected in the steps above.
- (7) Route any correspondence stating a reasonable cause for failing to deposit along with a photocopy of the first page of the return to OAMC, EO Accounts, M/S 6552.

- (8) Put Form 990–PF, pages 1 - 13 in order. **Note: Insert and edit page 3 if missing for 2021 revision and subsequent (page 4 if missing 2020 revision).**

3.11.12.7.2
(01-01-2022)
Special Returns

- (1) Form 990–PF special returns are:

Special Return:	IRM Section:
Foreign Return	IRM 3.11.12.7.3
Inactive 990–PF	IRM 3.11.12.7.4 and IRM 3.11.12.7.5

3.11.12.7.3
(01-01-2024)
Foreign Return

- (1) Remove from processing and send the return back to the filer for clarification as to whether the organization is foreign or domestic if Box D2 is checked, Part I, line 26, column (b) has a dollar entry, and the address isn't foreign.
- (2) If Box D2 is checked, "X" Parts IX, X, XII, and XIV.

3.11.12.7.4
(01-01-2024)
**Inactive
Perfection**

- (1) An organization is inactive if either of the following apply:
- The return is annotated **INACTIVE**.
 - Part I - Part XVI have no dollar entries.
- (2) Completely perfect an inactive Form 990-PF by perfecting the entity information (name control, address, EIN, tax period, and received date), Organization Code, Foundation Code and all of the following:
- Edit and insert **page 4** if missing.
 - Part I, Column (a), Line 12:** Edit "1".
 - Part II:** Edit "1" on Line 16, Column (b) and (c).
- Note:** Don't edit the amount from Item I of the entity section, if present.
- Part VI-A:** Code Line 9 per IRM 3.11.12.7.19.
 - Part XIII:** Edit as follows:

If the Foundation Code is	Then
An "02" or "03", and there are no dollar entries in Part XIII	1. Edit a "1" on Line 2a, Columns (a) and (e). 2. Edit a "1" on Line 3a(1), Columns (a) and (e). 3. "X" Parts XII and XIV.
Other than an "02" or "03", and Part VII-A, Line 9 is 2	"X" Part XIII.

3.11.12.7.5
(01-01-2022)
Inactive Correspondence

- (1) Remove from processing and send back to the filer for a signature, if missing.
- (2) Don't remove from processing for any other issues.

3.11.12.7.6
(01-01-2022)

Perfection, Editing and Correspondence

- (1) Attach an edit sheet to Form 990–PF if required.
- (2) **Item G** of the entity section: If checked “Initial Return of a Former Public Charity” or “Notice 2008–6” or similar wording on the top of the form, and there is no indication Entity has seen the return, route the return to Entity IRM 3.11.12.2.9.2.
- (3) **Item I** of the entity section: If blank, edit from Part II, Line 16, Column (c).
- (4) Refer to the following instructions to perfect the generic items:
 - a. **Action Codes (ERS)**, IRM 3.11.12.2.10
 - b. **Computer Condition Codes**, (A, D, F, G, O, R, T, V, W, X, Y, 3, 7, 8), IRM 3.11.12.2.11. Edit the CCC in Part I.
 - c. **Daily Delinquency Penalty**, IRM 3.11.12.2.15.1.2
 - d. **Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
 - e. **Imaging**, IRM 3.11.12.2.20
 - f. **Incomplete Return Item (IRI) Program**, IRM 3.11.12.2.13.3
 - g. **Penalty and Interest Code**, IRM 3.11.12.2.15.1.3
 - h. **Received Date**, IRM 3.11.12.2.15.1
 - i. **Signature**, IRM 3.11.12.2.24
 - j. **Tax Period**, IRM 3.11.12.2.26

3.11.12.7.7
(01-01-2022)

Foundation Code

- (1) Edit the two–digit Foundation Code in the white space of Item H (below the entity section). This is obtained through IDRS research (INOLES).

Example: If the Foundation Code on INOLES is “02”, edit “02”.

- (2) If IDRS doesn’t have a Foundation Code present, leave blank.

3.11.12.7.8
(01-01-2022)

Type of Organization Code

- (1) Edit the Type of Organization Code in the right margin next to Item C in the entity section.
- (2) Determine the Type of Organization Code from the box(es) checked in Item H and/or D1 or D2 of the entity section.
- (3) Edit the type of organization code in the right margin next to item C in the entity from the tables below:

Form 990–PF		
Type of Organization Code	Only 4947(a)(1) box checked with:	Multiple or no boxes checked
3	U.S. Address	Trust with a U.S. address and the subsection is 92.

Form 990-PF		
Type of Organization Code	Only 4947(a)(1) box checked with:	Multiple or no boxes checked
4	Foreign address	<ul style="list-style-type: none"> Trust with a foreign address and the subsection is 92 or Trust with Box D1 or D2 in the entity section is checked.
5	Canadian address	<ul style="list-style-type: none"> Trust with Canadian address and the subsection is 92 or Trust with Box D1 or D2 in the entity section is checked.

Form *990-PF		
Type of Org Code	Either 501(c)(3) exempt private foundation box or Other taxable private foundation is checked	Multiple or no boxes checked
6	U.S. Address	Foundation with a U.S. address and the subsection is other than 92.
7	Foreign Address	<ul style="list-style-type: none"> Foundation with a foreign address and a subsection other than 92 or Foundation with Box D1 or D2 in the entity section is checked.

Form *990-PF		
Type of Org Code	Either 501(c)(3) exempt private foundation box or Other taxable private foundation is checked	Multiple or no boxes checked
8	Canadian Address	<ul style="list-style-type: none"> Foundation with a foreign address and a subsection other than 92 or Foundation with Box D1 or D2 in the entity section is checked.

3.11.12.7.9
(01-01-2024)
Termination Code

- (1) If Box “F” of the entity section is checked do all of the following:
 1. Edit **Termination Code “1”** in the right margin of page 1, Form 990-PF, next to Item F.
 2. Edit ERS Action Code 320.
 3. Prepare Form 4227, route to Entity stating “status 25”.
 4. Leave the return in the batch.
- (2) The organization is allowed to start a 60-month period to end (**terminate**) their private foundation status and become a public charity only when they receive permission from the Area Office to begin an **IRC 507(b)(1)(B) termination**.
- (3) The Part V taxes owed over the 60-month period are abated if at the end of the 60-month termination period, the Area Office determines that the organization had a “successful” termination.

3.11.12.7.10
(01-01-2022)
Schedule B Indicator

- (1) For tax periods 200112 and subsequent, all Form 990–PF filers must file
 Organizations not required to file a Schedule B must certify they are not required by checking the box on Part I, Line 2, of Form 990–PF, or by checking the third box on the Schedule B, under “Special Rules and entering an amount or 0 (zero), - (dash), none or N/A on that line” or 0 (zero), - (dash), none or N/A on Page 1 or in any of Parts I - III.

Exception: If a statement is attached indicating contributions from any one con-
 isn’t required.

- (2) Edit a Schedule B Indicator to the right of Part I, Line 1, if the tax period is 200112 or subsequent as shown below:

If	And	Then
The box in Part I, Line 2 is checked or is blank	<ul style="list-style-type: none"> • A Schedule B is attached, containing contributor information (name(s) and amount(s)), or • The word “anonymous”, “various”, 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or • The third box under “<u>Special Rules</u>”, page 1 <u>is checked</u> and/or an amount is present or 0 (zero), - (dash), none, or N/A on the line, 	Edit a Schedule B Indicator of “1”.
<p>The box in Part I, Line 2 is checked or is blank, and Part I,</p> <p>less, or</p> <p>There is a statement indicating contributions from any one contributor did not exceed \$5000</p>	A Schedule B isn’t attached	<p>1. Don’t edit a Schedule B Indicator.</p> <p>2. Continue processing return.</p>

#

If	And	Then
Part I, Line 2 is checked and Part I, more	A Schedule B isn't attached, or Is attached , but <u>doesn't</u> contain: <ul style="list-style-type: none"> • contributor information (name(s) and amount(s)), or • The word “anonymous”, “various”, 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or • The third box under “<u>Special Rules</u>”, page 1 <u>isn't</u> checked, 	1. Edit a Schedule B Indicator of “2”. 2. Continue processing return.
The box in Part I, Line 2 is blank and Part I, Line 1 is	A Schedule B isn't attached, or Is attached , but <u>doesn't</u> contain: <ul style="list-style-type: none"> • contributor information (name(s) and amount(s)), or • The word “anonymous”, “various”, 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III, or • The third box under “<u>Special Rules</u>”, page 1 <u>isn't</u> checked, 	1. Remove from processing and send the return back to the filer. 2. Don't edit a Schedule B Indicator.

#

#

Note: Contributor information means at least one name and amount for the same contributor is present. A “contributor” may also be listed as a “sponsor” or shown as a function. For example, the contribution may be shown as “bake sale” or “car wash” or another type of activity or function.

3.11.12.7.11
(01-01-2022)

**Schedule B
Correspondence**

- (1) Remove from processing and send the return back to the filer for Schedule B (Form 990–PF) if **all** of the following apply:

- b. The box in Part I, Line 2 isn't checked.
- c. The tax period is 200112 or subsequent.
- d. Schedule B is one of the following:

#

Schedule B is	But	And
Missing		
Present	doesn't contain contributor information (name(s) / amount(s)), or "anonymous", "various", 0 (zero), - (dash), none, or N/A on Page 1 or in Parts I - III	The third box under "Special Rules", page 1 isn't checked; or is checked, but an amount or 0 (zero), - (dash), none or N/A isn't present on that line.

Note: Contributor information means at least one name and amount for the same contributor is present. A "contributor" may also be listed as a "sponsor" or shown as a function. For example, the contribution may be shown as "bake sale" or "car wash" or another type of activity or function.

3.11.12.7.12
(01-01-2024)

**Part I
Perfection**

- (1) **Lines 6b and 10b:** Perfect.

- (2) **Column (a):** Perfect as follows:

- 1. **Lines 1–10c:** Perfect. Don't bring forward any amounts from Schedule B to Line 1.
- 2. **Line 11:** If blank, edit Line 12 to Line 11 if Line 12 is the first dollar entry in Part I.
- 3. **Line 12:** If blank, 0 (zero), - (dash), none, or N/A, add Lines 1 - 11.

Note: Edit "1" on Line 12, Column (a) if Column (a) has no dollar entries and you are not corresponding. Don't edit per 2) above.

- 4. **Line 13:** If blank, edit from Part VII, Line 1, Column (c).
- 5. **Lines 15, 16a, 16b, 17, 19, 20, 21, 22:** Perfect.
- 6. **Line 24:** If blank, add Lines 13-23.
- 7. **Line 25:** If blank, edit from Part XIV, Line 3a total line, or a total of the items in 3a if the total line is blank.
- 8. **Line 26:** If blank, add Lines 24 and 25.
- 9. **Line 27a:** If blank, subtract Line 26 from Line 12.

- (3) **Column (b),** perfect as follows:

- 1. **Line 12:** If blank, add Lines 3-11.
- 2. **Line 24:** If blank, add Lines 13-23.
- 3. **Line 26:** If blank, bring down Line 24.

4. **Line 27b:** If blank, Line 12 minus Line 26. If Line 26 is blank, edit Line 12 amount to Line 27b. If Type of Organization Code is "4" or "7", and the address is foreign, "X" Lines 24, 26, and 27.
5. "X" Line 27b if negative.

(4) **Column (c)**, perfect as follows:

1. **Line 12:** If blank, add Lines 2-11.
2. **Line 26:** If blank, add Lines 13-23.
3. **Line 27c:** If blank, Line 12 minus Line 26. Note: "X" Line 27c if negative.

(5) **Column (d)**, perfect as follows:

1. **Line 24:** If blank, add Lines 13-23.
2. **Line 26:** If blank, add Lines 24 and 25.

3.11.12.7.13
(01-01-2024)

Part I Correspondence

- (1) Remove from processing and send the return back to the filer for Column (a) if Lines 1-27 are blank and cannot be perfected.
- (2) Remove from processing and send the return back to the filer for clarification as to whether the organization is foreign or domestic if Box D2 is checked, Organization Code is "4" or "7", Line 26, Column (b) has a dollar entry, and the address isn't foreign.

3.11.12.7.14
(01-01-2022)

**Part II
Perfection**

- (1) **Lines 1, 3 - 10c, 12 - 15, Columns (a) and (b):** Perfect.
- (2) **Line 16, Column (b):** If blank, 0 (zero), - (dash), none, or N/A, do one of the following:
 1. Add Lines 1-15.
 2. Add Lines 23 and 29.
 3. Edit from Line 29.
 4. Edit from Part III, Line 6.
 5. If unable to perfect per 1) - 4) above, and you are not corresponding for Part II, Column (b), edit a "1".
- (3) **Line 16, Column (c):** If blank, 0 (zero), - (dash), none, or N/A, do one of the following:
 1. Add Lines 1 - 15. If the entity section, Item I is missing, also edit the total to Item I.
 2. Edit from Item I of the entity section.
 3. If unable to perfect per 1) - 2) above, and you are not corresponding for Part II, Column (c), edit a "1".

Form 990-PF (2019) Page **2**

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			400
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5 Grants receivable		1,000	1,100
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges		200	300
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments in other organizations (attach schedule)			
	12 Less: allowance for doubtful accounts ▶			
	13 Investments in real estate (attach schedule)			
	14 Less: allowance for doubtful accounts ▶			
	15 Other assets (attach schedule)		1,600	1,400
16 Total assets		2800X₀	3,200	
17 Accounts payable and accrued expenses				

If line 16, column (b) or (c) is blank, 0 (zero), - (dash), none, or N/A, add lines 1 through 15.

Form 990-PF (2019) Page **2**

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing		300	0
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5 Grants receivable		1,600	0
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges		200	0
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments in other organizations (attach schedule)			
	12 Less: allowance for doubtful accounts ▶			
	13 Investments in real estate (attach schedule)			
	14 Less: allowance for doubtful accounts ▶			
	15 Other assets (attach schedule)		1,500	0
16 Total assets		3,600	1X₀	
17 Accounts payable and accrued expenses				

If line 16, column (b) or (c) is blank, 0 (zero), - (dash), none, or N/A, and you are unable to perfect and you are not corresponding, edit a "1."

Figure 3.11.12-10

- (4) Lines 17 and 18 Columns (a) and (b): Perfect for legibility.
- (5) Line 21, Column (b): Perfect for legibility.
- (6) Line 22, Column (a) and Column (b): Perfect for legibility.

- (7) **Line 23, Column (b):** If a negative symbol is present (-, <, etc.), circle out the negative symbol.. If blank, do one of the following:
1. Add Lines 17-22.
 2. Line 16 minus Line 29, if both Line 16 and Line 29 have an amount.
 3. If Line 16 is the only line with an amount, leave Line 23 blank and edit the amount from Line 16 to Line 29.
- (8) **Line 29, Column (b):** If blank, do one of the following:
1. Line 16 minus Line 23.
 2. Add Lines 24 - 25.
 3. Add Lines 26 - 28.

3.11.12.7.15
(01-01-2024)

Part II Correspondence

- (1) Remove from processing and send the return back to the filer for Column (b) if Lines 1-30 are blank.
- (2) Remove from processing and send the return back to the filer for Column (c) if all of the following apply:
- a. Column (c) is blank.
 - b. Item I of the entity section is blank.
- #
- more.

Note: Don't remove from processing if inactive. IRM 3.11.12.7.4.

3.11.12.7.16
(01-01-2024)
4940 Code

- (1) Edit the 4940 Code in the middle of the top margin of page 4.
- (2) Edit **4940 Code 2** if all of the following apply:
- a. The Type of Organization Code is 3 or 6.
 - b. Organization is a SS 03 with Foundation Code 02.
 - c. Part I, Line 27b is more than \$0.
 - d. Part V, Line 1 is blank, 0 (zero), - (dash), none, or N/A.
- (3) Edit **4940 Code 3** if all of the following apply:
- a. Type of Organization Code is 3 or 6.
 - b. The return isn't an initial return.
 - c. Part I, Line 27b is more than \$0.
 - d. Part V, Line 8 is equal to or greater than Line 7.

Caution: Don't Code 3 if Line(s) 7 and/or 8 are "0" or blank or if they are the only entries in Part V.

3.11.12.7.17
(01-01-2024)
**Part V
Perfection**

- (1) **Line 1:** If blank, 0 (zero), - (dash), none, or N/A, and Line 2 has an amount, "X" these entries and edit Line 2 amount to Line 1.
- (2) **Line 2:** Perfect.
- (3) **Line 4:** Perfect.
- (4) **Line 5:** If blank, add Line 1 and Line 2 and subtract Line 4.

- (5) **Line 6a-6d:** Perfect. If credit is from either Form 1116 or Form 1118, "X" the

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Note: If Type of Organization is "3" or "6", and an amount is on Line 6b, edit the amount to Line 6d.

- (6) **Line 8:** If blank, and a Form 2220 is attached, do the following:

- a. Edit the dollar amount on Form 2220, from the following line number to Form 990-PF, Part V, Line 8:

	2004	2005– 2007	2008 - Current
Line #	38	34	38

- b. If the line shown in (a) above is blank, and there is an amount on the following line, compute the total amount and enter on Form 990-PF, Part V, Line 8:

	2004	2005 - 2007	2008 - Current
Line #	37, Column a-e	33, Column a-d	37, Column a-d

- c. If Form 2220, page 2 is missing, leave Form 990-PF, Part V, Line 8 blank.
- d. **Don't** include any penalty or interest other than estimated tax penalty on Form 990-PF, Part V, Line 8.

- (7) **Line 9 and 10:** If blank, do the following in order:

- Line 5 minus Line 7, plus Line 8.
- Edit the positive result on Line 9 or the negative result on Line 10.
- If Line 9 contains a penalty or interest other than ES Penalty, subtract the penalty or interest and recompute Line 9.

Note: If pre-computed penalty, interest, or other additional charge is evident, ensure that it has not been included on Line 5 or 9, or reduced Line 10.

- (8) **Line 11:** Perfect the amount to the left of Line 11 (Credit Elect). Don't edit CCC "F" if Line 11 credit elect amount is present.

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3.11.12.7.18
(01-01-2024)

Part V Correspondence

- (1) Remove from processing and send the return back to the filer for Part VI, 6a - 6d are blank and cannot be perfected.

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3.11.12.7.19
(01-01-2024)

Part VI—A Perfection

- (1) **Always Code Line 9 to the right of the yes/no box on Line 9, as follows:**
- Code 1** — Edit a "1" and perfect Part XIII if the Foundation Code is 02 or 03 including Inactive returns. "X" Parts XI and XII.
 - Code 2** — Edit a "2" and perfect Parts X and XII if the Foundation Code is other than 02 or 03. "X" Part XIII.

3.11.12.7.20
(01-01-2024)

**Part VI-A
Correspondence**

- (2) **Line 15:** Place a check in the Line 15 box if all of the following apply:
- The box on Line 15 is blank,
 - There is a dollar amount on Line 15,
 - The Organization Code is "3", "4", or "5".
- (1) Remove from processing and send the return back to the filer for Part VI-A if (2) or (3) below apply.
- (2) **Line 11, if either of the following apply:**
- Neither box is checked, both boxes are checked,.
 - "Yes" is checked, but the attached schedule of controlled entities is missing.
- (3) **Line 12, if the following applies:**
- Neither box is checked, both boxes are checked.
- (4) If filer enters N/A or similar wording for either Line 11 or Line 12, don't pull from processing.

3.11.12.7.21
(01-01-2024)

**Part VII
Correspondence**

- (1) Remove from processing and send the return back to the filer for Part VII, Line 1 if it cannot be perfected and both of the following apply:
- No names are present in Part VII, Line 1, Column (a) or on an attachment.
- Note:** A 0 (zero), - (dash), none, or N/A is an acceptable entry.
- (2) Remove from processing and send back to the filer for Part VII, Line 2 if it cannot be perfected and both of the following apply:
- A name is present in Part VII, Line 2 and Column (c) is blank and not on an attachment.
- Note:** A 0 (zero), - (dash), none, or N/A is an acceptable entry.
- (3) Remove from processing and send the return back to the filer for Part VII, Line 3 if it cannot be perfected and both of the following apply:
- A name is present in Part VII, Line 3 and Column (c) is blank and not on an attachment.
- Note:** A 0 (zero), - (dash), none, or N/A is an acceptable entry.

3.11.12.7.22
(01-01-2024)

**Part IX
Perfection**

- (1) **Line 1d:** If blank, add Lines 1a-1c.
- (2) **Line 5:** If blank, do one of the following:
- Edit from Part V, Line 4.
 - Line 3 minus Line 4.
 - If unable to perfect per 1) or 2) above, leave blank.

- (3) **Line 6:** If blank, multiply Line 5 by .05.
- 3.11.12.7.23
(01-01-2024)
**Part IX
Correspondence**
- (1) Remove from processing and send the return back to the filer if Part IX is blank and all of the following apply:
- The Type of Organization Code is “3” or “6”, or the Type of Organization Code is “7” with Foundation Code 02 or 03.
- “yes”.
- (2) **Don’t** remove from processing if the taxpayer states on the return or an attachment wording similar to the following:
- “No assets are held for investment purposes.”
 - “No assets are held for non-charitable purposes”
 - “Assets are held only for charitable purposes.”
- 3.11.12.7.24
(01-01-2024)
**Part X
Perfection**
- (1) Perfect Part X if the Foundation Code is other than 02 or 03. “X” Part X if the Foundation Code is 02 or 03 or Box D2 is checked in the entity section.
- (2) **Line 7:** If blank, do one of the following:
- Edit from Part XII, Line 1, Column (d).
 - Line 5 minus Line 6.
 - If unable to perfect per 1) or 2) above, leave blank.
- 3.11.12.7.25
(01-01-2024)
**Part X
Correspondence**
- (1) Remove from processing and send the return back to the filer for Part X if Part XI is blank and all of the following apply:
- Foundation Code is 04 or SS92.
 - Box D2 isn’t checked in the entity section.
 - The 4942(j)(3) and (j)(5) box in Part X isn’t checked.
- Note:** A 0 (zero), - (dash), none, or N/A is an acceptable entry.
- 3.11.12.7.26
(01-01-2024)
**Part XII
Perfection**
- (1) Perfect Part XII if the Foundation Code is other than 02 or 03. “X” Part XII if the Foundation Code is 02 or 03 or Box D2 is checked in the entity section.
- (2) **Line 6f, Column (d)** — If blank, do one of the following:
- Line 1d, minus Lines 4d and 5d.
 - If Part XII is blank, edit from Part X, Line 7.
- 3.11.12.7.27
(01-01-2024)
Part XII Correspondence
- (1) Remove from processing and send the return back to the filer for Part XII if all of the following apply:
- Foundation Code is 04 or SS 92.
 - Box D2 isn’t checked in the entity section.
 - Part XII is blank and you are also corresponding for Part IX.

3.11.12.7.28
(01-01-2024)

**Part XIII
Perfection**

- (1) Perfect Part XIII if the Foundation Code is 02 or 03 including Inactive returns. "X" Part XIII if the Foundation Code is other than 02 or 03.
- (2) **Lines 2a, 2e, 3a(1), 3a(2), 3b, 3c(1), 3c(2) and 3c(4), Columns (a)-(d):** Perfect.
- (3) **Column (e):** If blank, add Columns (a)-(d) for each Line in (2) above.
- (4) **Line 2a, Columns (a) and (e) :**
 - a. If Line 2a columns (a) and/or (e) are 0 (zero), - (dash), none or N/A, delete the entry and edit "1".
 - b. If blank, edit the lesser amount from Part I, Line 27(c) or Part IX, Line 6. Do not bring over negative amounts.
 - c. If either Part I, Line 27(c) or Part IX, Line 6 is 0 (zero), - (dash), none, N/A or a negative amount, edit a "1" on Line 2a Columns (a) and (e).
 - d. If unable to perfect per (a) and (c) above, edit a "1" on Line 2a Columns (a) and (e).
- (5) **Line 3a(1), Columns (a) and (e):**
 1. If 0 (zero), - (dash), none, or N/A, delete the entry and edit a "1".
 2. If blank and Line 2a, Columns (a) and (e) has a dollar entry or has been edited with a "1" per (4) above, edit a "1".
 3. If unable to perfect per 1) & 2) above,, edit a 1 on Line 2a Columns (a) and (e).

3.11.12.7.29
(01-01-2024)

**Part XIV
Perfection**

- (1) Perfect Part XIV if Box D2 is not checked in the entity section. "X" Part XIV, Lines 1a-3b if Box D2 is checked in the entity section.
- (2) **Line 3b:** If blank, total the amounts in Part XIV, Line 3b, and any amounts included in attachment(s) identified as "Future Grants" or "Grants Approved for Future Payment" and edit the total to Line 3b.

Note: Don't perfect Line 3b if "X"ing Part XIV.

3.11.12.7.30
(01-01-2024)

**Part XIV
Correspondence**

- (1) Remove from processing and send the return back to the filer for Line 2a, b, c and d if Type of Organization Code is "3" or "6" and all of the following apply:
 - a. Part XIV, Lines 2a-d are blank. A 0 (zero), - (dash), none, or N/A is an acceptable entry.
 - b. Box D2 isn't checked in the entity section.
 - c. "yes".
 - e. Part XIV, Line 2 box isn't checked. Figure 3.11.12-12

Exception: Don't remove from processing if the return or an attachment has wording similar to the following:

- "We only contribute to pre-selected charities."
- "We don't accept unsolicited applications".

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Form 990-PF, Page 10, Part XV, Line 2
Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs

Name: Amber Dove
 Address: 17 Sparrow Lane
 City, St, Zip, Phone: Omaha NE 68108

The form in which applications should be submitted and information and materials they should include:
A written request detailing the purpose for which funds are to be used.

Any submission deadlines:
None

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
None

Figure 3.11.12-11

- (2) Remove from processing and send the return back to the filer for Line 3a if Type of Organization is “3” or “6” and all of the following apply:
- a. Part XIV, Lines 2a-2d has entries other than 0 (zero), - (dash), none, or N/A.
 - b. Box D2 isn’t checked in the entity section.
 - c. “yes”.
 - e. Part XIV, Line 2 box isn’t checked.
 - f. Line 3(a) doesn’t contain at least one name, purpose and amount. If more than one recipient is listed, a description of the purpose of the grant or contribution isn’t needed for each recipient. A description of the purpose of the grant or contribution (such as **scholarship, fellowship, indigent assistance, nursing service**, etc.) **must** be present if Items (a)-(e) apply. The words **grants, purpose**, or **contribution** are not acceptable. Figure 3.11.12-12

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Note: Don’t remove from processing if the purpose and amount can be found on an attachment.

3.11.12.7.31
 (01-01-2024)

**Part XV-A
 Perfection**

- (1) **Lines 1a-5a, 6-10, Column (d) and Column (e):** Perfect.

3.11.12.7.32
 (01-01-2024)

**Part XVI
 Correspondence**

- (1) Remove from processing and send the return back to the filer for Line 1d, Columns (a)-(d), if they are blank and any of Lines 1a through 1c are “yes”.
- (2) Remove from processing and send the return back to the filer for Line 2b, Columns (a)-(c), if they are blank and Line 2a is “yes”.

3.11.12.7.33
(01-01-2022)

◆Paid Preparer
Section◆

- (1) The Paid Preparer Checkbox is located next to the signature area at the bottom of Form **990–PF**.

3.11.12.7.33.1
(01-01-2022)

◆Paid Preparer PTIN◆

- (1) The Preparer's SSN or PTIN is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box for 2009 and prior form revisions) at the bottom-right corner of **Page 13**.
- (2) No action is required on amended returns.
- (3) The Preparer's SSN must be a nine-digit number. Circle the SSN if all zeroes or all nines.
- (4) A PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXX).

3.11.12.7.33.2
(01-01-2022)

◆Firm's EIN◆

- (1) The Firm's EIN is located below the Preparer's SSN/PTIN at the bottom-right corner of **Page 13**.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit number. Circle the EIN if all zeroes or all nines.

3.11.12.8
(01-01-2023)

Form 990–T

- (1) Form 990–T is filed by the following organizations:
- a. Most organizations exempt under IRC 501(a) (such as organizations described in sections 501(c), 501(e), 501(f), and 501(k), and trusts described in section 401(a)), if they have gross income of 1,000 or more from a regularly conducted unrelated trade or business. .
 - b. IRC 408 IRA Trusts.
 - c. Organizations described in IRC 529(a).
 - d. Organizations described in IRC 529A(a).
 - e. Colleges and universities of states and other governmental units, and subsidiary corporations wholly owned by such colleges and universities.
 - f. Applicable reinsurance entities under the Affordable Care Act of 2010, section 1341(c)(1)
 - g. Trustees for certain education and medical savings trusts.
- (2) Form 990–T is subject to:
- a. Corporate income tax
 - b. Alternative Minimum Tax
 - c. Failure to file penalty
 - d. Failure to pay penalty
 - e. Estimated tax penalty
 - f. Failure to Deposit (FTD) Penalty

3.11.12.8.1
(01-01-2024)

General Instructions

- (1) All Form 990-Ts filed for tax period 202112 and subsequent must be filed electronically. If a paper Form 990-T for 202112 and subsequent is, pull the return from processing and send back to the filer.
- (2) The following instructions are for all 990-T returns unless specifically indicated within the tridoc.

- (3) Always convert prior year return revisions to current, see **Exhibit 3.11.12-13**. Unless the tridoc is specified as 2017 and prior revisions, the procedure applies to all 990-T returns.
- (4) Always follow the instructions for a “special return”.
- (5) Perfect as follows:
 - a. Always perfect for legibility.
 - b. Always perfect from attachments, if available.
 - c. Correspond if the conditions are met.
 - d. Follow the stated instruction for the line.
 - e. Leave the T-line blank only if it cannot be perfected in the steps above.
- (6) 2019 and prior revisions only: Put Form 990–T in the following order:
 - 1. **Form 990–T**, pages 1- 5
 - 2. **Schedule I (Form 1041)**, Alternative Minimum Tax
 - 3. **Schedule D (Form 1041)**, Capital Gains and Losses
 - 4. **Form 4952**, Investment Interest Expense Deduction
 - 5. **Form 4136**, Credit for Federal Tax Paid on Fuels
 - 6. **Form 8941**, Credit for Small Employer Health Insurance Premiums

Note: Route any correspondence stating a valid reasonable cause for failing to deposit along with a photocopy of the first page of the return to OAMC, EO Accounts.

- (7) 2020 and subsequent revisions: Put Form 990-T in the following order:
 - 1. **Form 990-T**, pages 1-2
 - 2. **Schedule A**
 - 3. **Schedule I (Form 1041)**, Alternative Minimum Tax
 - 4. **Schedule D (Form 1041)**, Capital Gains and Losses
 - 5. **Form 3800**, General Business Credit
 - 6. **Form 4952**, Investment Interest Expense Deduction
 - 7. **Form 4136**, Credit for Federal Tax Paid on Fuels
 - 8. **Form 8936**, Clean Vehicle Credits
 - 9. **Form 8941**, Credit for Small Employer Health Insurance Premiums

3.11.12.8.2
(01-01-2022)
Special Returns

- (1) Form 990–T special returns are:
 - a. Consolidated Returns, IRM 3.11.12.8.3
 - b. Form 8941 only, IRM 3.11.12.8.5

3.11.12.8.3
(01-01-2022)
Consolidated Return

- (1) A **consolidated** Form 990–T combines the tax information of an exempt organization and its title holding corporation(s).
- (2) Identify a **consolidated** return by one or more of the following:
 - a. The return is notated “**Consolidated**”.
 - b. Form 851, “**Affiliations Schedule**,” is attached with the name, address, EIN, and prepaid credits of each organization included on Form 851.
 - c. One or more Form(s) 1122, “**Return of Information, Authorization, and Consent of Subsidiary Corporation in a Consolidated Return**,” are attached.
 - d. A list of title holding corporations is attached.

- (3) Do both of the following if Form 851 or a list is attached:
 1. Request NAMEE/NAMEB research for the affiliate's EIN if it is missing.
 2. Request **TC 590-014** input for the corporations included on the numbered or unnumbered consolidated return.
- (4) Remove from processing and send back to the filer for Form 851 if Form 851 or a list isn't attached to the return.

3.11.12.8.4
(01-01-2024)
**"Form 3800" - General
Business Credit
2023 Form 3800
Revisions**

- (1) If more than one, Part V, Form 3800 is present edit a "1" in the top right hand column of Form 3800.

3.11.12.8.5
(01-01-2024)
**"Form 8941 Only" -
Credit For Small
Employer Health
Insurance Premiums Tax
Return
2010 and Subsequent
Form 990-T Revisions**

- (1) Taxpayers not liable to file a tax return may file to claim the Credit for Small Employer Health Insurance Premiums (8941 Only). These returns can be identified by having no significant entries (greater than zero) on Part I, Line 1 - Part III, Line 6g (2020 Revision) - Lines 1-48 (2018 - 2019 Revision only - lines 1-47) (2017 and Prior Revisions - lines 1-43) and Form 8941 is attached. The taxpayer may also write "Request for 45R Credit Only" across the top of Form 990-T or check box in Item H ("Check if filing only to") of the 2020 or subsequent revisions.

(greater than zero) are present on Part I, Line 1 - Part III, Line 6g (2019 Revision), delete the entry on Part I, Line 8 if a Form 8941 is attached or Request for 45R Credit Only is written across the top. Process as a 8941 credit only return.

#

- (2) The following data must be edited on all "8941 Only" returns:
 - a. Name Control
 - b. EIN
 - c. Tax Period
 - d. Subsection Code
 - e. Type of Organization Code
 - f. Edit CCC "C"
 - g. IRS Received Date
 - h. Signature
 - i. Paid Preparer Information (if present)
 - j. Form 8941
- (3) If Form 8941, Line 2 and/or 14 is 25 or greater, "X" Form 8941.
- (4) If Form 8941, Line 1 and/or 13 is 100 or more, circle the number and edit "99" next to Line 1 and/or 13.
- (5) If multiple 8941's are present:

recompute Line 51f. Pull the return from processing and send back to the filer for a consolidated Form 8941.

#

- (6) Don't remove from processing for missing information other than:
- Missing signature
 - Missing "Form 9941" when a 2010 and subsequent revision of Form

#

3.11.12.8.6
(01-01-2024)

Perfection, Editing, and Correspondence

- Attach edit sheet to Form 990-T if necessary.
- Refer to the following instructions to perfect the generic items:
 - Action Codes (ERS)**, IRM 3.11.12.2.10
 - Computer Condition Codes**, (A, B, C, D, F, G, I, J, L, M, O, Q, R, T, V, W, X, Y, 3, 7, 8, and 9), IRM 3.11.12.2.11

Note: CCC "V" is only valid for Form 990-T if Therapeutic Discovery Credit is claimed. IRM 3.11.12.2.11.

Note: Computer Condition Code "C" should always be edited on Form 990-T if an amount is present greater than zero on Part III, Line 6f, Form 9941 is attached or any indication the return is being filed for the Small Business Healthcare Credit.

Note: If the 990-T is for a tax period starting January 201801 and subsequent with Notice 2018-XX written across the top of the return, edit CCC A.

- Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
 - Imaging**, IRM 3.11.12.2.20
 - Penalty and Interest Code**, IRM 3.11.12.2.15.1.3
 - Received Date**, IRM 3.11.12.2.15.1
 - Signature** IRM 3.11.12.2.24
 - Tax Period**, IRM 3.11.12.2.26
- If a Form 990-T is received with "Reinsurance Entity" or similar wording on the top of the form, route the return to Entity IRM 3.11.12.2.9.2.

3.11.12.8.7
(01-01-2022)

Subsection Code

- Edit a two-digit Subsection Code in Item B of the entity section.
- Determine the Subsection Code from the list below:
 - Item B of the entity section. Perfect as follows:

Box Checked	Subsection
501()()	XX (subsection taxpayer entered)
408(e), 408A, 529(a), 220(e), 530(a)	00

- INOLES research
- If the taxpayer has entered a two digit subsection in the 501()() box, underline the taxpayer's numeric entry.

Example: If the taxpayer entered "(03)" in the Item B 501()() area, underline "03".

- (4) If the taxpayer entered a one-digit subsection in the Item B, 501()() box, edit the number to a two-digit entry.

Example: If the taxpayer entered “(c)” “3”, edit to “03”.

- (5) If the Subsection Codes conflict (e.g., INOLES shows SS03, but the taxpayer indicates otherwise in Item B), always use the Subsection on INOLES.
- (6) If you are unable to determine the Subsection Code, edit “00” as the Subsection Code.

3.11.12.8.8
(01-01-2024)

Type of Organization Code

- (1) Edit the Type of Organization Code in the right margin of Form 990-T, page 1, next to items F and G of the entity section.
- (2) The Type of Organization Code is determined from the boxes checked in Items B and G of the entity section.
- (3) Edit a Type of Organization Code as follows:

Type of Organization Code	Description
1	<ul style="list-style-type: none"> 501(c) trust box checked with a <u>U.S. address</u>, or Trust with a <u>U.S. address</u> and SS 90-SS 92. Filed for EPE (Elective Payment Election) Credit.
2	<ul style="list-style-type: none"> 501(c) trust box checked with a <u>foreign address</u>, or Trust with a <u>foreign address</u> and SS 90-SS 92.
3	<ul style="list-style-type: none"> 401(a), 408A, 408(e), 220(e), 530(a), 529(a), or the “other trust” box is checked, or Trust with no Subsection Code. The organization name may contain words similar to “pension”, “welfare”, “benefit”, “profit sharing”, “IRA”, or “retirement”.
4	<ul style="list-style-type: none"> 501(c) corporation box checked with a U. S. address, or Corporation with a U.S. address and SS 02-27, 50, 60, 70, or No box is checked and research shows SS 00 and the organization name may contain words indicating it is a state university.
5	<ul style="list-style-type: none"> 501(c) corporation box checked with a foreign address, or Corporation with a foreign address and SS 02-27, 50, 60, or 70.

Type of Organization Code	Description
3	<ul style="list-style-type: none"> If after research, the filing requirement is 990-T-02, or If unable to determine the Type of Organization Code (e.g., INOLES is SS 00).

3.11.12.8.8.1
(01-01-2024)

**Item K (2020) Item I
(2019 and prior) (Entity
Section)**

(1) Perfect Item I and K of the Entity Section as follows:

If	And	Then
2020 revision: If Item K is checked Yes or both the yes and no boxes are checked	The name and EIN is the same as the return name and/or EIN	<ol style="list-style-type: none"> 1. Circle out the name and EIN. 2. Check the attachments for another name control and/or EIN. 3. Edit (from attachments) the Name Control on Item K. If unable to locate a Name Control, edit "XXXX". 4. Edit (from attachments) the EIN on Item I. If unable to locate the EIN edit 12-99999999
2020 revision: Item K is checked yes or both the yes and No boxes are checked,	The name and/or EIN is different from the return name and/or EIN	Underline the Name Control and EIN on Item K.

If	And	Then
2020 revision: Item K is checked yes or both the yes and no boxes are checked	There is no name and/or EIN present on Item K	<ul style="list-style-type: none"> • Check attachments for name control and/or EIN. • Edit from attachments the name control on Item K. If unable to locate a name control, edit "XXXX". • Edit from attachments the EIN on Item K. If unable to locate the EIN, edit "12-9999999".
2020 revision: Item K is checked no or neither box is checked	a corporation name and/or EIN is present (must be different than that on the return)	<ul style="list-style-type: none"> • Underline the Name Control on Item K. • Underline the EIN on Item K.
2020 revision: Item K is checked no or neither box is checked	a corporation name and EIN are not present	No editing is necessary.
2019 and prior revision - If Item I is checked Yes or both the yes and no boxes are checked	The name and EIN is the same as the return name and/or EIN	<ol style="list-style-type: none"> 1. Circle out the name and EIN. 2. Check the attachments for another name control and/or EIN. 3. Edit (from attachments) the Name Control on Item I. If unable to locate a Name Control, edit "XXXX". 4. Edit (from attachments) the EIN on Item K. If unable to locate the EIN edit 12-9999999.

If	And	Then
2019 and prior - Item I is checked yes or both the yes and No boxes are checked,	The name and/or EIN is different from the return name and/or EIN	Underline the Name Control and EIN on Item I.
2019 and prior - Item I is checked yes or both the yes and no boxes are checked	There is no name and/or EIN present on Item I	<ul style="list-style-type: none"> • Check attachments for name control and/or EIN. • Edit from attachments the name control on Item I. If unable to locate a name control, edit "XXXX". • Edit from attachments the EIN on Item I. If unable to locate the EIN, edit "12-99999999".
2019 and prior - Item I is checked no or neither box is checked	a corporation name and/or EIN is present (must be different than that on the return)	<ul style="list-style-type: none"> • Underline the Name Control on Item I. • Underline the EIN on Item K.
2019 and prior - Item I is checked no or neither box is checked	a corporation name and EIN are not present	No editing is necessary.

3.11.12.8.9
(01-01-2024)
Part III (2019 Revision only)
Correspondence

- (1) Perfect prior to converting line numbers.

schedule must be attached in support of Line 38. If the information isn't attached, remove from processing and send the return back to the filer.

#

3.11.12.8.10
(01-01-2022)
Part III (2017 Revision and prior only)
Line 35
Perfection

- (1) Perfect prior to converting line numbers.
(2) **Edit "1"** to the right of the box on Line 35 if all of the following apply:

- b. The Type of Organization Code is **"4"** or **"5"**.
c. A Controlled Group Plan is attached with the organization's portion of the group's allocation.

#

3.11.12.8.11
(01-01-2022)
**Part III (2017 Revision
and prior only)
Lines 35a(1)–35b(2)
Perfection**

- (1) Perfect prior to converting line numbers.
- (2) **“X” Lines 35a(1)–35b(2)** if Line 35 has not been edited with **“1”** and there are dollar entries present.
- (3) Line 35c Perfect for legibility.

3.11.12.8.12
(01-01-2024)
**Part IV
Lines 40 - 45 (2019
Revision)
Perfection**

- (1) Perfect prior to converting line numbers.
- (2) **Line 40:** Perfect for legibility.
- (3) **Line 42:** Edit CCC **8** if a dollar entry is present. IRM 3.11.12.8.13 paragraph (2).
- (4) **Line 43:** If blank:

If the Type of Organization Code is a	Then
“1”, “2”, or “3”	edit from Schedule I (Form 1041) Line 56.

- (5) **Line 45:** If blank, add Line 42, Line 43 and Line 44 to Line 40 or 41 whichever is applicable.

3.11.12.8.13
(01-01-2022)
**Part IV
Correspondence (2019
Revision)**

- (1) Perfect prior to converting line numbers.
- (2) **Line 41:** If an amount is present and the Schedule D, Form 1041 box is checked, a Schedule D, Form 1041 must be attached. If missing, remove from processing and send the return back to the filer.
- (3) **Line 42:** If an amount is present, a schedule showing the Line 42 computation must be attached. If missing, remove from processing and send the return back to the filer.

Exception: Don't remove from processing and send back to the filer if the Subsection is 03.

Code is: _____

#

- 1, 2, or 3, Schedule I, Form 1041 must be attached. If missing, remove from processing and send back to the filer.

3.11.12.8.14
(01-01-2022)
**Part V
Perfection (2019
Revision)**

- (1) Perfect prior to converting line numbers.
- (2) Lines 46a - 46d - If the organization has no taxable income or there is an indication the organization is electing to carry forward an allowable credit, don't perfect or edit the credit amount to the credit line on the return or the edit sheet.
- (3) Perfect for legibility. Never bracket. If the dollar entries can be determined to be misplaced entries, **“X”** the entry and edit to the correct T-line. Recompute Line 49.

Example: If the filer has entered an amount on Line 46c for Form 4136, subtract the Form 4136 amount from Line 46c and recompute Line 49.

that line is missing, remove from processing and send the return back to the filer.

#

(5) Line 46a: Perfect for legibility.

(6) Line 46b - Move the credit amount from Form 5735 Possessions Cr/American Samoa Economic Cr Part III, Line 17 (2003 revision) or Part II, Line 12 (2007) revision to Box 10 of the edit sheet. Edit in dollars only.

(7) Line 46c (Corporations (Org 1, 2, 4 and 5):

- a. If Form 3800, Part III, Line 1a has an entry and Form 3468, Line 9 contains an entry (not applicable for 2009 and prior revision of Form 3468) edit CCC "V".

#

on Form 3800, Part III, Line 4h. Subtract the amount of the credit shown on Form 3800, Part III line 4h from Form 990-T Line 46c and edit total to line 46c. Don't recompute Form 990-T line 54.

(8) Line 46c (Trusts (Org 3) - Move the credit amount from Form 8586, Section A, Line 12, or Section B, Line 38, to Box 11 of the edit sheet. If both line have amounts, total the amounts and edit the total to Box 11 of the edit sheet. Edit in dollars only.

(9) Line 46d perfect for legibility.

(10) Line 46e - If blank, add Lines 46a - 46d.

(11) **Line 48:** If blank, and Form 4255, 8611, 8697, 8866 or 8902 is attached, edit from:

- a. Form(s) 4255, Line 13.
- b. Form(s) 8611, Line 14. If Line 14 has an amount, edit CCC "9".
- c. Form(s) 8697, Part I, Line 10 or Part II, Line 11.
- d. Form(s) 8866, Line 10.
- e. Form(s) 8902, Line 30.

(12) **Line 49:** If blank, add Lines 47 and 48. If Lines 47 and 48 are blank, edit Line 45 minus Line 46e.

(13) **Lines 51a, 51b, and 51c:** Perfect. Don't bracket.

(14) **Line 51d:** If blank, edit from Form 1042-S, Line 7 or similar statement.

(15) **Line 51e:** Perfect for legibility.

(16) **Line 51f:** If blank and a Form 8941 is attached, edit From Form 8941, Line 20.

#

IRM 3.11.12.2.11(4).

(17) **Line 51g:** "X" any credit claimed on Line 51g if the credit is from Form 2439 or Form 4136. Recompute Line 51g to include amounts for other credits claimed on Line 51g. Always move the Form 2439 credit to Box 9 of the edit sheet. Edit the credit in dollars only.

Line 51g: "X" any credit claimed on line 51g if the credit is from Form 2439 or Form 4136. Recompute line 51g to include amounts for other credits claimed on line 51g.

General business credit. Attach Form 3800 (see instructions) 46c

Credit for prior year minimum tax (attach Form 8801 or 8827) 46d

Total credits. Add lines 46a through 46d 46e

Subtract line 46e from line 45 47

Other credits, adjustments, and payments: ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) 48

Total. Add line 47 to line 46e 49

2019 50

2019 51a

2019 51b

Tax deposited with Form 8868 51c

Foreign organizations: Tax paid or withheld at source (see instructions) 51d

Backup withholding (see instructions) 51e

Credit for small employer health insurance premiums (attach Form 8941) 51f

Other credits, adjustments, and payments: ☒ Form 2439 775 **525** ☒ Form 4136 **525** **1,300** Total **51g** **X 1,300**

Total payments. Add lines 51a through 51g 52

Estimated tax penalty (see instructions). Check if Form 2220 is attached 53

Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed 54

Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid 55

Always move the Form 2439 credit to Box 9 of the edit sheet.

General business credit. Attach Form 3800 (see instructions) 46c

Credit for prior year minimum tax (attach Form 8801 or 8827) 46d

Total credits. Add lines 46a through 46d 46e

Subtract line 46e from line 45 47

Other credits, adjustments, and payments: ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) 48

Total. Add line 47 to line 46e 49

2019 50

2019 51a

2019 51b

Tax deposited with Form 8868 51c

Foreign organizations: Tax paid or withheld at source (see instructions) 51d

Backup withholding (see instructions) 51e

Credit for small employer health insurance premiums (attach Form 8941) 51f

Other credits, adjustments, and payments: ☒ Form 2439 853 **853** ☐ Form 4136 ☐ Other Total **51g** **X 853**

Total payments. Add lines 51a through 51g 52

Estimated tax penalty (see instructions). Check if Form 2220 is attached 53

Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed 54

Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid 55

Exempt Organization Return Forms

Edit Sheet

Forms 990/990-EZ, 990-PF, 5227		Forms 990-T, 1120-POL	
No.	Section 02	No.	Section 02
1		1	
2	Audit code	2	Audit code
3	CAF code	3	CAF code
4	Corresp code	4	Corresp code
5	Corresp recd date	5	Corresp recd date
6	Penalty & int code	6	Penalty & int code
7	Daily delinq penalty	7	Install, sales code
8		8	Missing sched. code
9		9	F2439 Reg. Inv. or. 853
10		10	F5735 Possessions

Figure 3.11.12-12 Form 990-T, Part V, Line 51g Perfection

(18) **Line 52:** If Line 52 is the only entry for Lines 51a – 51g, edit the amount from

#

(19) **Line 53:** If blank, and a Form 2220 is attached, do the following:

- Edit the dollar amount on Form 2220, from the following line number to Form 990-T, Part V, Line 53:

	2004	2005 - 2007	2008 - 2019
Line #	38	34	38

- b. If the line shown in (a) above is blank, and there is an amount on the following line, compute the total amount and enter on Form 990-T, Part V.

	2004	2005 - 2007	2008 - 2019
Line #	37, Column a-e	33, Column a-d	37, Column a-d

- c. If Form 2220, page 2 is missing, leave Form 990-T, Part V, Line 53 blank.

- (20) **Line 54:** "X" (or subtract) any penalty or interest other than the estimated tax penalty from Line 53.
- (21) **Lines 54 and 55:** If blank, do both of the following:
- Add Lines 49 and 53 and subtract Lines 51a - 51g.
 - Edit the positive result on Line 54, or the negative result on Line 55.

IRM 3.11.12.2.21.

Note: If pre-computed penalty, interest or other additional charge is evident, ensure that it has not been included on Line 49 or 54, or reduced Line 55.

- (22) **Line 56:** Don't edit CCC "F" if Line 56 credit elect amount is present.

3.11.12.8.15
(01-01-2022)
Part V
Correspondence (2019
Revision)

- (1) **Lines 46a - 46d and 51d - 51e:** Remove from processing and send back to form(s) or supporting schedules are missing.
- (2) **Line 51f:** Remove from processing and send the return back to the filer for
- (3) **Line 51g:**

If	Then
Credit claimed is for Form 4136 and Form 4136 is missing	Remove from processing and send back to the filer for Form 4136.
Credit claimed is for Form 2439 and Form 2439 is missing	Remove from processing and send back to the filer for Form or more.
Credit claimed is for any other credit and the form to substantiate the credit is missing	Remove from processing and send back to the filer if credit

3.11.12.8.16
(01-01-2022)

◆Paid Preparer
Section◆ All Revisions

- (1) The Paid Preparer section is located below the Signature area at the bottom of Form **990-T**.

3.11.12.8.16.1
(01-01-2022)

◆Paid Preparer
Checkbox Indicator◆ All
Revisions

- (1) The Paid Preparer Checkbox is located next to the taxpayer signature area. It indicates whether the taxpayer has elected, or not elected, to allow the Paid Preparer to represent them in order to answer questions about the return as it is processed.
- (2) No action is required on amended returns.
- (3) Take the following actions when an entry is present in the Paid Preparer Checkbox:

If	Then
Only the "Yes" box is checked	Take no action.
The "No" box is checked, Neither of the boxes are checked, or Both boxes are checked	Circle the Paid Preparer's Telephone Number, if present.

3.11.12.8.16.2
(01-01-2022)

◆Paid Preparer PTIN◆
All Revisions

- (1) The Preparer's SSN or PTIN is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box for 2009 and prior form revisions) at the bottom-right corner of **Page 2**.
- (2) No action is required on amended returns.
- (3) The Preparer's SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.
- (4) A PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXX).

3.11.12.8.16.3
(01-01-2022)

◆Firm's EIN◆ All
Revisions

- (1) The Firm's EIN is located below the Preparer's SSN/PTIN at the bottom-right corner of **Page 2**.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit numeric number. Circle the EIN if all zeroes or all nines.

3.11.12.8.16.4
(01-01-2022)

◆Paid Preparer
Telephone Number◆ All
Revisions

- (1) The Paid Preparer's Phone Number is located below the Paid Preparer's EIN at the bottom right hand corner of **Page 2**.
- (2) No action is required on Amended returns.
- (3) If a complete Paid Preparer's Telephone Number is on the Preparer Telephone Number line, no editing of this line is necessary.
- (4) If the return is for a tax period prior to 2001, circle the telephone number.

- (5) If the Paid Preparer's Phone Number is incomplete, illegible, or less than 10 - digits, review the return and all attachments.

Note: If more than 10 digits are present continue processing. ISRP will input the first 10 digits only.

If	Then
A complete Paid Preparer's Phone Number is located	Edit to the "Phone No" line.
A complete Paid Preparer's Telephone Number isn't located or the number is illegible	Circle the incomplete or illegible phone number.

3.11.12.8.17
(01-01-2023)

**Schedule I
Form 1041
Alternative Minimum Tax**

- (1) Always convert prior year return revisions, see **Exhibit 3.11.12-15**
- (2) "X" Schedule I, Form 1041, if the Organization Code is "4" or "5".
- (3) **Lines 22 and 23:** Perfect. Bracket only Line 22 if negative and the form doesn't reflect the line as a negative amount (-) or <.

3.11.12.8.18
(01-01-2022)

**Schedule D (1041)
Capital Gains and
Losses**

- (1) Always convert prior year return revisions, see **Exhibit 3.11.12-14**.
- (2) **Part III, Lines 17–18c, Column (2):** Perfect.
- (3) **Part III, Line 19:** Perfect.
- (4) **Part V, Line 45:** If blank, edit the smaller of Line 32 or 33. Don't bracket if negative.
- (5) If "Alternative Minimum Tax" is indicated in the margin of Schedule D (1041), "X" Schedule D.

3.11.12.8.19
(01-01-2022)

**Form 4952
Perfection**

- (1) Perfect Part II, Net Investment Income, as follows:
 - a. **Line 4e:** Perfect. Don't bracket if negative.
 - b. **Line 4g:** Perfect. Don't bracket if negative.

3.11.12.8.20
(01-01-2022)

**Form 4136
Perfection**

- (1) If Fuel Tax Credit is claimed on Form 990-T, Line 51g, Form 4136 must be attached.
- (2) No editing is required for Form 4136 for TY2001 and subsequent.

3.11.12.8.21
(01-01-2022)

**Form 6252
Installment Sale
Indicator
Edit Sheet, Box 7**

- (1) An Installment Sale Indicator is used to report the sale of property on the installment plan.
- (2) Codes are based solely on taxpayer response to Question 3 of Form 6252.
- (3) Edit the Installment Sale Indicator code which corresponds with the answer to Form 6252, Question 3 in Box 7 of the edit sheet:
 - a. **Code 1 — "yes"**

- b. **Code 2** — “no”
- c. **Code 3** — other than “yes” or “no”

- (4) Edit CCC “B” if there is an indication on the return or attachment that the organization is opting out of the installment plan (e.g., “final lump sum payment” written across the top of Form 6252).

3.11.12.8.22
(01-01-2022)
Form 8941

must be present. See IRM 3.11.12.2.11(4).

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#

#

#

or more, X all Forms 8941. Don't recompute Form 990-T, Line 51f. Remove from processing and send back to the filer for a consolidated Form 8941.

- (4) If Form 8941, Line 2 and/or 14 is 25 or greater, “X” Form 8941.
- (5) If Form 8941, Line 1 and/or 13 is 100 or more, circle the number and edit “99” next to Line 1 and/or 13.

3.11.12.9
(01-01-2022)
Form 1041-A

- (1) Form 1041-A is an information return filed by a trust claiming a contribution deduction under Section 642 of the IRC or Trust described in Section 4947(a).

3.11.12.9.1
(01-01-2022)
General Instructions

- (1) Perfect as follows:
 - a. Always perfect for legibility.
 - b. Always perfect from attachments, if available.
 - c. Follow the stated instruction for the line.
- (2) Put Form 1041-A in the following order: Pages 1 and 2.

3.11.12.9.2
(01-01-2022)
Perfection, Editing, and Correspondence

- (1) Refer to the following instructions to edit the following generic items on the return:
 - a. **Computer Condition Codes**, (F, G, R, U, V, W, 3, and 7) IRM 3.11.12.2.11. Edit the CCC below the OMB number.
 - b. **Daily Delinquency Penalty**, IRM 3.11.12.2.15.1.2. Edit the DDP amount paid to the right of Part II, Title, if the return was received within the
 - c. **Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
Note: Perfect the name and EIN. Address perfection isn't required on this form.
 - d. **Received Date**, IRM 3.11.12.2.15.1
 - e. **Signature**, IRM 3.11.12.2.24
 - f. **Tax Period**, IRM 3.11.12.2.26

#

Note: If tax period month is other than 12, CCC U and correspond for a calendar year return using a 2696C letter. : Exception: Don't remove from processing on “Final” returns.

3.11.12.9.3
(01-01-2022)

Part I
Perfection

- (1) **Line 9:** If blank, add lines 1-8.

3.11.12.9.4
(01-01-2022)

Part IV
Perfection

- (1) **Line 38, Columns (a) and (b):** If blank, do one of the following for each column:

1. Add Lines 25 - 37.
2. Add Lines 42 and 45.
3. Edit from Line 45.

DRAFT

Part IV Balance Sheets (see instructions). If line 9, page 1, is \$25,000 or less, complete only lines 38, 42, and 45 (see instructions).

Assets		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value
25	Cash—non-interest bearing	300	550
26	Savings and temporary cash investments		
27a	Accounts receivable		
b	Less: allowance for doubtful accounts		
28a	Notes and loans receivable		
b	Less: allowance for doubtful accounts		
29	Inventories for sale or use		
30	Prepaid expenses and deferred charges		
31	Investments—U.S. and state government obligations (attach schedule)	650	450
32	Investments—corporate stock (attach schedule)		
33	Investments—corporate bonds (attach schedule)		
34a			
b			
35			
36a			
b			
37			
38	Total assets (add lines 25 through 37)	950	1000
Liabilities			
39	Accounts payable and accrued expenses		

Compute line 38 by adding lines 25 through 37 for each column.

Figure 3.11.12-13 Form 1041-A, Part IV, Line 38

- (2) **Line 42, Columns (a) and (b):** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following for each column:

1. Add Lines 39 - 41.
2. Line 38 minus Line 45 if both Line 38 and Line 45 have an amount.
3. If Line 38 is the only line with an amount, leave Line 42 blank and edit the amount from Line 38 to Line 45.

DRAFT

35	Investments—other (attach schedule)		
36a	Land, buildings, and equipment: basis		
b	Less: accumulated depreciation		
37	Other assets (attach schedule)		
38	Total assets (add lines 25 through 37)		
39	Accounts payable and accrued expenses	50	120
40	Mortgages and other notes payable (attach schedule)	45	
41	Other liabilities (describe)		50
42	Total liabilities (add lines 39 through 41)	95	170
Net Assets			
43	Trust principal or corpus		
44	Undistributed income and profits		
45	Total net assets (add lines 43 and 44)		
46	Total liabilities and net assets (add lines 42 and 45)		

Compute line 42 for each column by adding lines 39 through 41.

Figure 3.11.12-14

(3) **Line 45, Columns (a) and (b):** If blank, do one of the following for each column:

1. Line 38 minus Line 42.
2. Add Lines 43 and 44.

38	Total assets (add lines 25 through 37)	1,000
39		
40		
41		
42		
43		500
44		
45	Total liabilities and net assets (add lines 42 and 45)	3,500
46		

Figure 3.11.12-15 Form 1041-A, Part IV, Line 45

(4) **Line 46, Columns (a) and (b):** If blank, add lines 42 and 45 for each column.

3.11.12.9.5
(01-01-2022)

Paid Preparer Section

(1) The Paid Preparer section is located below the signature on Form 1041-A. The Paid Preparer's name may be the same as the individual signing the return.

3.11.12.9.6
(01-01-2022)

Paid Preparer PTIN

- (1) The Preparer's Tax Identification Number is located to the right of the Preparer's Signature in the PTIN box at the bottom right of page 2.
- (2) No action is required on amended returns.
- (3) The Preparer's PTIN must be a nine-digit number. Circle the PTIN if all zeroes or all nines.
- (4) A PTIN begins with the alpha "P" followed by an eight digit number (e.g. PXXXXXXXX).

3.11.12.9.7
(01-01-2022)

Firm's EIN

- (1) The Firm's EIN is located below the Preparer's PTIN at the bottom right corner of Page 2.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit numeric number. Circle the EIN if all zeroes or all nines.

3.11.12.9.8
(01-01-2022)

Paid Preparer Telephone Number

- (1) The Paid Preparer's Phone Number is located below the Paid Preparer's EIN at the bottom right hand corner of Page 2.
- (2) No action is required on amended returns.
- (3) If a complete Paid Preparer's telephone number is on the Preparer Telephone Number line, no editing of this line is necessary.
- (4) If the return is for a tax period prior to 2001, circle the telephone number.

- (5) If the Paid Preparer's phone number is incomplete, illegible or less than 10 digits, review the return and all attachments.

Note: If more than 10 digits are present continue processing. ISRP will input the first 10 digits only.

If	Then
A complete Paid Preparer's phone number is located	Edit to the "Phone No" line.
A complete Paid Preparer's telephone number isn't located or the number is illegible	Circle the incomplete or illegible phone number.

3.11.12.9.9
(01-01-2022)
Preparation Code

- (1) No action is required on amended returns.
- (2) Edit a Preparation code of "1" next to the Preparer's PTIN if data is present which indicates the return was prepared by a Paid Preparer in the Paid Preparer area of the return. The Paid Preparer's name may be the same as the individual signing the return.

Note: Data such as N/A or self prepared doesn't indicate the return was prepared by a Paid Preparer and should not be edited with a "1".

3.11.12.10
(01-01-2022)
Form 1120-POL

- (1) Form 1120-POL is filed by the following organizations:
- A political organization, whether or not it is tax exempt, must file Form 1120-POL if it has any political organization taxable income.
 - An exempt organization that isn't a political organization must file Form 1120-POL if it is treated as having political organization taxable income under section 527(f)(1).
- (2) Form 1120-POL is subject to:
- Corporate income tax
 - Failure to file penalty
 - Failure to pay penalty
 - Failure to Deposit (FTD) Penalty

3.11.12.10.1
(01-01-2023)
General Instructions

- (1) Always convert prior year return revisions, see **Exhibit 3.11.12-16**.
- (2) Perfect as follows:
- Always perfect for legibility.
 - Always perfect from attachments, if available.
 - Correspond if the conditions are met.
 - Follow the stated instruction for the line.
 - Leave the T-line blank only if it cannot be perfected in the steps above.
- (3) Put Form 1120-POL in the following order:
- Form 1120-POL**

2. **Form 4136**, Computation of Credit for Federal Tax Paid on Fuels

3.11.12.10.2
(01-01-2022)
**Perfection, Editing, and
Correspondence**

- (1) Attach Form 5800, Exempt Organization Return Forms Edit Sheet, to Form 1120-POL, if necessary. Edit Form 1120-POL data on the right side of the edit sheet.
- (2) Refer to the following instructions to perfect the generic items:
 - a. **Action Codes (ERS)**, IRM 3.11.12.2.10
 - b. **Computer Condition Codes**, (A, D, F, G, O, Q, R, W, X, Y, 3, 7, or 8), IRM 3.11.12.2.11,
 - c. **Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
 - d. **Penalty and Interest Code**, IRM 3.11.12.2.15.1.3
 - e. **Received Date**, IRM 3.11.12.2.15.1
 - f. **Signature**, IRM 3.11.12.2.24
 - g. **Tax Period**, IRM 3.11.12.2.26

Note: Route any correspondence stating a valid reasonable cause for failing to deposit along with a photocopy of the first page of the return to OAMC, EO Accounts.

3.11.12.10.3
(01-01-2022)
**Audit Code
Edit Sheet, Line 2**

- (1) Edit Audit Code **2** on Line 2 of the Edit sheet if:
 - a. Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualifying Electing Fund, is attached and Part IV, Line 10a
 - b. Form 1120-POL, Page 1, question 2, under "Additional Information" is answered "yes".
 - c. Form 5713, International Boycott Report, is attached and both Questions on Line 7(f) are answered "yes".
 - d. Forms 926, 5735, or 8873 is attached.

#

#

3.11.12.10.4
(01-01-2022)
**Exempt Organization
Master File (EOMF) Code**

- (1) Edit EOMF Code "1" in the right top margin of Form 1120-POL to the right of the 501(c) box if the organization has indicated it is a section 501(c) by checking the box below the tax year ending line.

3.11.12.10.5
(01-01-2022)
**Lines 1-18
Perfection**

- (1) **Lines 1-7:** Perfect. If Lines 1-7 are blank, and Line 8 has an entry, edit the amount from Line 8 to Line 7. Circle brackets if present.
- (2) **Line 8:** If blank, add Lines 1-7. Circle brackets if present.
- (3) **Lines 9-15:** Perfect. If Lines 9-15 are blank, and Line 16 has an entry, edit the amount from Line 16 to Line 15. Circle brackets if present.
- (4) **Line 16:** If blank, add Lines 9-15. Circle brackets if present.
- (5) **Line 18:** Perfect. Circle brackets if present.

3.11.12.10.6
(01-01-2024)
**Lines 21-25
Perfection and
Correspondence**

- (1) **Line 21:** Perfect. Circle brackets if present. If credit claimed is from Form 8941, remove the credit and recompute Line 21. Delete the Form 8941 and required supporting form(s) are missing: #
- a. Edit a MSC of 43 (Form 3800) on the Edit Sheet, Line 8, if not corresponding for other item(s).
 - b. Edit an Action Code if corresponding for other item(s).
- (2) **Line 22:** If blank, subtract Line 21 from Line 20. Circle brackets if present.
- (3) **Line 23a:** Perfect from attachments if necessary. Circle brackets if present. #
- attached. Circle brackets if present. **Correspond** for Form 2439 if missing and #
- (5) 200811 and prior tax periods only **Line 23c:** If an amount is present, Form 4136 **must** be attached. **Correspond** for Form 4136 if missing.
- (6) **Line 23d:** If an amount is present, Form 3800 **must** be attached.
- (7) **Line 24 or 25:** If blank, do the following: #
- a. Line 22 minus Line 23e.
 - b. Edit the positive result on Line 24, or the negative result on Line 25.
- “341” per IRM 3.11.12.2.21.
- c. If Line 24 contains a penalty or interest other than ES Penalty, subtract the penalty or interest and recompute Line 24.
- (8) **X** any credit claimed from Form 4136. Recompute Line 23c to include amounts for other credits claimed on Line 23c.

3.11.12.10.7
(01-01-2022)
**◆Paid Preparer
Section◆**

- (1) The Paid Preparer section is located below the Signature area at the bottom of Form **1120-POL**. The Paid Preparer’s name may be the same as the individual signing the return.

3.11.12.10.7.1
(01-01-2022)
**◆Paid Preparer
Checkbox Indicator◆**

- (1) The Paid Preparer Checkbox is located next to the taxpayer signature area. It indicates whether the taxpayer has elected, or not elected, to allow the Paid Preparer to represent them in order to answer questions about the return as it is processed.
- (2) No action is required on amended returns.
- (3) Take the following actions when an entry is present in the Paid Preparer Checkbox:

If	Then
Only the “Yes” box is checked	Take no action.

If	Then
The "No" box is checked, Neither of the boxes are checked, or Both boxes are checked	Circle the Paid Preparer's Telephone Number.

3.11.12.10.7.2
(01-01-2022)

◆Paid Preparer PTIN◆

- (1) The Paid Preparer's SSN or PTIN is located to the right of the Preparer's Signature in the PTIN box (Preparer's SSN or PTIN box for 2009 and prior form revisions) at the bottom-right corner of **Page 1**.
- (2) No action is required on amended returns.
- (3) The Preparer's SSN is a nine-digit number. Circle the SSN if all zeroes or all nines.
- (4) A PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXX).
- (5) Circle the Preparer's SSN or PTIN if it is an invalid **number**.

3.11.12.10.7.3
(01-01-2022)

◆Firm's EIN◆

- (1) The Firm's EIN is located below the Preparer's SSN/PTIN at the bottom-right corner of **Page 1**.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit number. Circle the EIN if all zeroes or all nines.

3.11.12.10.7.4
(01-01-2022)

◆Paid Preparer Telephone Number◆

- (1) The Paid Preparer's Phone Number is located below the Paid Preparer's EIN at the bottom right hand corner of **Page 1**.
- (2) No action is required on Amended returns.
- (3) If a complete Paid Preparer's Telephone Number is on the Preparer Telephone Number line, no editing of this line is necessary.
- (4) If the return is for a tax period prior to 2001, circle the telephone number.
- (5) If the Paid Preparer's Phone Number is incomplete, illegible, or less than 10 - digits, review the return and all attachments.

Note: If more than 10 - digits are present continue processing. ISRP will input the first 10 - digits only.

If	Then
A complete Paid Preparer's Phone Number is located	Edit to the "Phone No." line.

If	Then
A complete Paid Preparer's Telephone Number isn't located or the number is illegible	Circle the incomplete or illegible phone number.

3.11.12.10.8
(01-01-2022)
**Form 4136
Perfection**

- (1) If Fuel Tax Credit is claimed on Form 1120-POL, Line 23c, Form 4136 must be attached.
- (2) No editing is required for Form 4136 for TY2001 and subsequent.

3.11.12.11
(01-01-2023)
Form 4720

- (1) Form 4720 is best defined as an excise tax "penalty" form. This form is a supplementary annual taxable return used to compute and pay certain excise taxes which may be due under IRC chapter 41 or 42.
- (2) The 4720 was revised to include both parts and is processed via GMF. We will no longer have a Form 4720-A process. If a Form 4720-A is received from another area convert and process as a 4720
- (3) A determination is based on the amounts in Part I or II whether the Form 4720 is being filed on behalf of:
 - a. The Foundation/organization Part I.
 - b. For a personal tax liability Part II.
 - c. For both the foundation/organization **and** for a personal tax liability.
- (4) Receipt and Control (R&C) will apply the remittance and process the return according to the entries in Part I and/or Part II.

3.11.12.11.1
(01-11-2023)
General Instructions

- (1) Put Form 4720 in order pages 1 - 10.
- (2) Always convert prior year return revisions, see **Exhibit 3.11.12-17**.
- (3) Perfect as follows:
 - a. Always perfect for legibility.
 - b. Always perfect from attachments, if available.
 - c. Correspond if the conditions are met.
 - d. Follow the stated instruction for the line.
 - e. Leave the T-line blank only if it cannot be perfected.
- (4) Refer to the following instructions to perfect the generic items on the return:
 - a. Imaging IRM 3.11.12.2.20.
 - b. Penalty and Interest Code IRM 3.11.12.2.15.1.3.
 - c. Received date IRM 3.11.12.2.15.1.
 - d. Signature IRM 3.11.12.2.24.
 - e. Tax period IRM 3.11.12.2.26.
- (5) If the organization has not reported a dollar amount greater than zero in either Part I and II, pull the return from processing and send the return back to the organization. Return back to the organization using the 3064C using approved paragraphs.

Note: Do not pull the return from processing if the filer reports a dollar amount of zero in Part I, no amount in Part II, and has completed a schedule for one or more of the self-dealing tax under section 4941 (Schedule A of 2022 Form 4720); excess benefit transaction under 4958 (Schedule I of 2022 Form 4720); or a prohibited benefit distributed from donor advised funds (Schedule L of 2022 Form 4720).

3.11.12.11.2
(01-01-2023)
Perfection, Editing

- (1) Perfect the Name Control and EIN. Address perfection isn't required on this form.
- (2) Edit a TIN Type next to the EIN or SSN in the right margin of the return. Edit a 2 if filed using an EIN or a 0 if filed using an SSN to the right of the EIN .
- (3) Edit Computer Condition Codes to the right of the preprinted year. Valid Computer Condition Codes are D, F, G, R, W, X, 3 and 7. See IRM 3.11.12.2.11.
- (4) **Edit Audit Code 4** on the dotted portion of Line A, entity section, if the following applies:

#

Note: Don't correspond for a missing signature if audit code 4 is edited on an SFR return.

#

corner of page 1.

- (6) If both Audit Code conditions 4 and 5 are present, edit Audit Code 4.

3.11.12.11.3
(01-01-2023)
Signature

- (1) If the signature is missing pull the return from processing and send back to the filer using 3064C with approved paragraphs.
- (2) If a signature is present process the return.

3.11.12.11.4
(01-01-2022)
Remittance

- (1) Returns received with remittance are batched in a "with remit" batch. Returns received without remittance are batched in a "non-remit" batch.
- (2) If Form 4720 is batched in a "with remit" batch, Parts I, II or III contains an amount, process as a Form 4720.

3.11.12.11.5
(01-01-2023)
Form 4720 Abatement Requests under IRC 4962

- (1) Do all of the following on Form 4720 when "**Request for Abatement under IRC 4962**" is being requested:
 1. Photocopy all pages of the numbered or unnumbered return and all attachments .
 2. Write "Photocopy sent to EO Accounts" in the left margin of the Form 4720 .
 3. Route the photocopies to the Ogden IRS Campus, Attn: EO Accounts, via Form 4227 annotating "4962 abatement request."
 4. **Process the original Form 4720.**

3.11.12.11.6
(01-01-2024)

**Type of Organization
Code (Form 4720)**

- (1) Edit the Type of Organization Code in the space on the bottom of the Type of Annual Return box.
- (2) Don't edit a Type of Organization Code if you edited Audit Code 4.
- (3) If SSN is reported edit Type of Organization Code as "4".
- (4) Edit a Type of Organization Code as follows:

Form 4720	
Type of Organization Code	Description
1	Form 990-PF box is checked.
2	Forms 990/990-EZ box is checked.
3	Form 5227 box is checked.
4	Other box is checked.

- (5) If no box is checked or more than one box is checked, request INOLES research for the EO filing requirements. If the Type of Organization Code cannot be determined, route to Entity.

3.11.12.11.7
(01-01-2023)

**Part I
Perfection
(Form 4720)**

- (1) Part I applies to an organization which allowed a disqualified expenditure or act.
- (2) Compute the total for any of the schedule lines listed below if the line has not been totaled.
- (3) **Line 1:** If blank, edit from Schedule B, Line 4.
- (4) **Line 2:** If blank, edit from Schedule C, Line 7.
- (5) **Line 3:** If blank, edit from Schedule D, Part I, Column (f). 2020 and prior revisions if blank, edit from Schedule D, Part I, Column (e).
- (6) **Line 4:** If blank, edit from Schedule E, Part I, Column (h). 2020 and prior revisions if blank, edit from Schedule E, Part I, Column (g).
- (7) **Line 5:** If blank, edit from Schedule F, Part I, Column (f). 2020 and prior revision if blank, edit from Schedule F, Part I, Column (e).
- (8) **Line 7:** If blank, edit from Schedule H, Part I, Column (e).
- (9) **Line 8 (2000 and subsequent form revisions):** Perfect.
- (10) **Line 9:** If blank, edit from the "total line" of Schedule J, Part I, Column (h).
- (11) **Line 10:** If blank, edit from Schedule K, Part I, Column (f).
- (12) **Line 11:** Perfect.
- (13) **Line 12:** If blank, edit from Part II, Schedule M, line 2.
- (14) **Line 13** If blank, edit from Schedule N, tax line.

(15) **Line 14** If blank, edit from Schedule O, Excise tax on net investment line 7.

(16) **Line 15**, If blank, add lines 1 - 14.

3.11.12.11.8
(01-01-2023)
Part II
Perfection
(Form 4720)

- (1) Part II applies to taxes on a manager, self-dealer, disqualified person, donor, donor advisor or related person
- (2) Compute the total for any of the schedule lines listed below if the line has not been totaled.
- (3) **Line 1**: If blank, edit from Schedule A, Part II, column (d); or Part III, column (d).
- (4) **Line 2**: If blank, edit from Schedule D, Part II, column (d).
- (5) **Line 3**: If blank, edit from Schedule E, Part II, column (d).
- (6) **Line 4**: If blank, edit from Schedule F, Part II, column (d).
- (7) **Line 5**: If blank, edit from Schedule H, Part II, column (d).
- (8) **Line 6**: If blank, edit from Schedule I, Part II, column (d) or Part III, column (d).
- (9) **Line 7**: If blank, edit from Schedule J, Part II, column (d).
- (10) **Line 8**: If blank, edit from Schedule K, Part II, column (d).
- (11) **Line 9**: If blank, edit from Schedule L, Part II, column (d) or Part III, column (d).
- (12) **Line 10**: If blank, add lines 1 - 9.

3.11.12.11.9
(01-01-2023)
Part III
Perfection
(Form 4720)

- (1) Part III applies to the tax payments.
- (2) Compute the total for any lines listed below if the line has not been totaled.
- (3) **Line 1**: If blank, edit from Part I, line 15 or Part II, line 10.
- (4) **Line 3**: If blank and line 1 is larger than line 2, edit by subtracting line 2 from line 1.
- (5) **Line 4**: If blank and line 2 is greater than line 1, edit by subtracting line 1 from line 2.

3.11.12.11.10
(01-01-2023)
Schedule G
Perfection
(Form 4720)

- (1) **Lines 1 and 2**: If both lines are blank, and there is a Schedule A- (2007 or prior revision), or a Schedule C (2008 or subsequent revision of Form 990/990-EZ) is attached:
 - a. Enter on Line 1 the amount from Schedule A (2007 or prior revision), Part VI-A, Column (b), Line 43, or Schedule C (2008 or subsequent revision), Part II-A, Column (a), Line 1h.
 - b. Enter on Line 2 the amount from Schedule A (2007 or prior revision), Part VI-A, Column (b), Line 44 or Schedule C (2008 or subsequent revision), Part II-A, Column (a), Line 1i.
- (2) **Line 4**: If blank, edit the larger of one of the following:
 - a. Line 1 or 2, multiplied by **0.25**., or

b. The amount from page 1, Part I, Line 6.

3.11.12.11.11

(01-01-2023)

◆Paid Preparer Section
4720◆

- (1) The Paid Preparer section is located below the Signature area of Form **4720**. The Paid Preparer's name may be the same as the individual signing the return.

3.11.12.11.11.1

(01-01-2023)

◆Paid Preparer PTIN◆

- (1) The Preparer's SSN or PTIN is located to the right of the Preparer's Signature at the bottom-right corner of **Page 1**.
- (2) No action is required on amended returns.
- (3) The Preparer's SSN must be a nine-digit number. Circle the SSN if all zeroes or all nines.
- (4) A PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXX).

3.11.12.11.11.2

(01-01-2023)

◆Firm's EIN◆

- (1) The Firm's EIN is located below the Preparer's SSN/PTIN at the bottom-right corner of **Page 1**.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine-digit number. Circle the EIN if all zeroes or all nines.

3.11.12.11.11.3

(01-01-2023)

◆Paid Preparer
Telephone Number◆

- (1) The Paid Preparer's Phone Number is located below the Paid Preparer's EIN at the bottom right hand corner of **Page 10**.
- (2) No action is required on Amended returns.
- (3) If a complete Paid Preparer's Telephone Number is on the Preparer Telephone Number line, no editing of this line is necessary.
- (4) If the return is for a tax period prior to 2001, circle the telephone number.
- (5) If the Paid Preparer's Phone Number is incomplete, illegible, or less than 10 - digits, review the return and all attachments.

Note: If more than 10 - digits are present continue processing. ISRP will input the first 10 - digits only.

If	Then
A complete Paid Preparer's Phone Number is located	Edit to the "Phone No." line.
A complete Paid Preparer's Telephone Number isn't located or the number is illegible	Circle the incomplete or illegible phone number.

3.11.12.12
(01-01-2022)
Form 5227

- (1) Form 5227 is the Split-Interest Trust Information Return used by trusts described in Section 4947(a)(2) that are subject in part to Section 508 and several of the Chapter 42 private foundation excise taxes.

3.11.12.12.1
(01-01-2023)
General Instructions

- (1) Always convert prior year return revisions, see **Exhibit 3.11.12-18**.
- (2) Perfect as follows:
- Always perfect for legibility.
 - Always perfect from attachments, if available.
 - Correspond if the conditions are met.
 - Follow the stated instruction for the line.
 - Leave the T-line blank only if it cannot be perfected in the steps above.
- (3) Put Form 5227 in the following order: Pages 1-7.

3.11.12.12.2
(01-01-2022)
Perfection, Editing, and Correspondence

- (1) Refer to the following instructions to perfect the generic items:
- Action Codes (ERS)**, IRM 3.11.12.2.10
 - Computer Condition Codes**, (F, G, R, V, W, 3, and 7), IRM 3.11.12.2.11
 - Daily Delinquency Penalty**, IRM 3.11.12.2.15.1.2
 - Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
 - Imaging**, IRM 3.11.12.2.20
 - Penalty and Interest Code**, IRM 3.11.12.2.15.1.3
 - Received Date**, IRM 3.11.12.2.15.1
 - Signature**, IRM 3.11.12.2.24
 - Tax Period**, IRM 3.11.12.2.26

Note: If tax period month is other than 12, **correspond** for a calendar year return using a 2696C letter. Exception: Don't correspond on "Final" returns.

3.11.12.12.3
(01-01-2022)
Type of Entity

- (1) **Item C of the Entity section:** Check box two (2) if:
- No box is checked; or
 - More than one box is checked. Circle out the other boxes that are checked.

3.11.12.12.4
(01-01-2022)
Part I Perfection

- (1) **Item D of the Entity Section:** If blank, edit from Part IV, Line 13, Column (c).
- (2) **Item E of the Entity Section:** If blank, add Part I, Lines 8 and 13. For 2006 and prior revisions, circle out the date in Item D and enter the total of Part I, Lines 8 and 13.
- (3) **Line 8:** If blank, do one of the following:
- Add Lines 1-7.
 - Edit the amount from Item E to Line 8 if Line 13 is also blank and Line 13 cannot be perfected per (4) below.
- (4) **Line 13:** If blank, add Lines 9 and 10.
- (5) **Line 22:** If blank, add Lines 17 through 21.

3.11.12.12.5
(01-01-2022)
Part III
Perfection

- (1) **Line 4:** If blank, add Lines 1 through 3c.
- (2) **Line 9:** if blank, add Lines 7a through 8.

3.11.12.12.6
(01-01-2022)
Part IV
Perfection

- (1) **Line 13, Column (b):** If blank, 0 (zero), - (dash), none, or N/A, do one of the following:

- 1. Add Lines 1 - 12.
- 2. Add Lines 19 and 22.
- 3. Edit from Line 22.
- 4. If unable to perfect per 1) - 3) above, and you are not corresponding for Part IV, edit a "1".

Note: Zero **isn't** considered a dollar entry for this line.

- (2) **Line 13, Column (c):** If blank, do one of the following:

- 1. Add Lines 1 - 12.
- 2. Edit from item D of the entity section.
- 3. If unable to perfect per 1) and 2) above, leave blank.

- (3) **Line 19, Column (b):** If a negative symbol is present (-, <, etc.), circle out the negative symbol. If blank, do one of the following:

- 1. Add Lines 14 - 18.
- 2. Line 13 minus Line 22 if both Line 13 and Line 22 have an amount.
- 3. If Line 13 is the only line with an amount, leave Line 19 blank.

Figure 3.11.12-16 Form 5227, Part IV, Balance Sheet Perfection

Part IV

Correspondence

Part V

Perfection

3.11.12.12.9
(01-01-2023)

**Part VI
Perfection**

- (1) **Line 4b:** Perfect.

3.11.12.12.10
(01-01-2022)

Paid Preparer Section

- (1) The Paid Preparer section is located below the signature line on page 6 of Form 5227. The Paid Preparer's name may be the same as the individual signing the return.

3.11.12.12.11
(01-01-2022)

Paid Preparer PTIN

- (1) The Preparer's Tax Identification Number (PTIN) is located to the right of the Preparer's signature in the PTIN box at the bottom right corner of page 6.
- (2) No action is required on amended returns.
- (3) A PTIN begins with the alpha "P" followed by an eight digit number (e.g. PXXXXXXX).

3.11.12.12.12
(01-01-2022)

Firm's EIN

- (1) The Firm's EIN is located below the Preparer's PTIN at the bottom right corner of Page 6.
- (2) No action is required on amended returns.
- (3) The Firm's EIN must be a nine digit numeric number. Circle EIN if all zeroes or all nines.

3.11.12.12.13
(01-01-2022)

**Paid Preparer Telephone
Number**

- (1) The Paid Preparer's phone number is located below the Paid Preparer's PTIN at the bottom right hand corner of Page 6.
- (2) No action is required on amended returns.
- (3) If a complete Paid Preparer's telephone number is on the Preparer telephone number line, no editing of this line is necessary.
- (4) If the return is for a tax period prior to 2001, circle the telephone number.
- (5) If the Paid Preparer's phone number is incomplete, illegible or less than 10 digits, review the return and all attachments.

Note: If more than 10 digits are present continue processing. ISRP will input the first 10 digits only.

If	Then
A complete Paid Preparer's phone number is located	Edit to the Phone No line.
A complete Paid Preparer's telephone number isn't located or the number is illegible	Circle the incomplete or illegible phone number.

3.11.12.12.14
(01-01-2022)
Preparation Code

- (1) No action is required on amended returns.
- (2) Edit a preparation code of "1" next to the Preparer's PTIN if data is present which indicates the return was prepared by a Paid Preparer in the Paid Preparer area of the return. The Paid Preparer's name may be the same as the individual signing the return.

Note: Data such as N/A or self prepared doesn't indicate the return was prepared by a Paid Preparer and should not be edited with a "1".

3.11.12.12.15
(01-01-2023)
**Schedule A
Part I
Perfection**

- (1) Perfect Schedule A, if Form 5227, page 1, Item C, box 2 or 3 is checked.
- (2) **Line 2b, Columns (a) and (b):** Perfect.
- (3) **Line 3, Column (a) excluded income::**
 - If blank, 0 (zero), - (dash), none, or N/A, Line 1, Column (a) excluded income minus Line 2(b) excluded income, Column (a).
 - If Line 1, Column (a) excluded income is blank, 0 (zero), - (dash), none, or N/A, edit the amount from Form 5227, Part II Line 3, Column (a) excluded income to Line 3, Column (a). Do not compute if blank.
 - If unable to perfect per steps above, edit a "1".
- (4) **Line 3, Column (b) excluded income:** If blank, 0 (zero), - (dash), none, or N/A, Line 1, Column (b) excluded income minus Line 2b excluded income, Column (b). If Line 1, Column (b) excluded income is blank, edit the amount from Form 5227, Part II, Line 3, Column (b) excluded income to Line 3 Column (b) excluded income.

DRAFT

Form 5227 (2021) Page **7**

Full name of trust
Amber Trust

Employer identification number
00-8921349

NOT Open To Public Inspection

Schedule A—Distributions, Assets, and Donor Information

Part I Accumulation Schedule (Section 664 trust only) (see instructions)

Net Investment Income (NII) Classification	(a) Ordinary income		(b) Capital gain (loss)		(c) Nontaxable income	
	Excluded income	Accumulated NII	Excluded income	Accumulated NII	Excluded income	Accumulated NII
1 Total distributable income. Enter the amount from Part II, line 3	None					
2a Total distributions for 2021:						
b 2021 distributions from income	None					
3 Undistributed income at end of tax year. Subtract line 2b from line 1	1X None		4580			

Part II Simplified Net Investment Income Calculation

1 Undistributed income from prior tax years

2 Current tax year net income (before distributions):

- In column (a), enter the amount from Part I, line 24
- In column (b), enter the amount from Part I, line 25
- In column (c), enter the amount from Part I, line 26

3 Total distributable income. Add lines 1 and 2

Part III Distributions of Principal for Charitable Purposes

Section A

1 Principal distributed in prior tax years for charitable purposes **1**

2 Principal distributed during the current tax year for charitable purposes. Fill in the information for columns (A), (B), and (C) and enter the amount distributed on the space to the right. (see the instructions)

(A) (B) (C)

DRAFT

Form 5227 (2021) Page **2**

Part II Schedule of Distributions

Net Investment Income	Excluded income	Accumulated NII post 2012
1 Undistributed income from prior tax years		
2 Current tax year net income (before distributions):		
• In column (a), enter the amount from Part I, line 24		
• In column (b), enter the amount from Part I, line 25		
• In column (c), enter the amount from Part I, line 26		
3 Total distributable income. Add lines 1 and 2	4,580	

Part III Distributions of Principal for Charitable Purposes

Section A

1 Principal distributed in prior tax years for charitable purposes **1**

2 Principal distributed during the current tax year for charitable purposes. Fill in the information for columns (A), (B), and (C) and enter the amount distributed on the space to the right. (see the instructions)

(A) (B) (C)

DRAFT

Form **5227** OMB No. 1545-0196

Department of the Treasury
Internal Revenue Service

Split-Interest Trust Information Return

► See separate instructions.
► Go to www.irs.gov/Form5227 for instructions and the latest information.

Do not enter social security numbers on this form (except on Schedule A) as it may be made public.

For the calendar year 2021 or tax year beginning , 2021, and ending , 20

2021
Open to Public Inspection

A Full name of trust
Amber Trust

Name of trustee
Robin Amber

Number, street, and room or suite no. (if a P.O. box, see the instructions.)
915 Finch Way

City or town, state or province, county, and ZIP or foreign postal code
Fargo, ND 58102

D Fair market value (FMV) of assets at end of tax year
230,000

E Gross income
59,487

F Check applicable boxes (see instructions):

☐ Initial return ☐ Final return ☐ Amended return incl. amended K-1s, if nec.

☐ Change in trustee's ☐ Name ☐ Address

G Date the trust was created

B Employer identification number
00-8921349

C Type of Entity

(1) ☐ Charitable lead trust

(2) ☐ Charitable remainder annuity trust described in section 664(d)(1)

(3) ☒ Charitable remainder unitrust described in section 664(d)(2)

(4) ☐ Pooled income fund described in section 642(c)(5)

(5) ☐ Other—Attach explanation

Figure 3.11.12-17

3.11.12.12.16
(01-01-2022)
Schedule A
Part V
Perfection

(1) **Line 4, Column (c):** If blank, add Lines 2a-2c, Column (c).

3.11.12.13
(01-01-2022)
Form 5578

(1) Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax. Every 501(c)(3) organization which operates, supervises, or controls a private school must file a certification of racial nondiscrimination.

3.11.12.13.1
(01-01-2022)
**Perfection, Editing, and
Correspondence**

- (1) Refer to the following instructions to perfect the generic items:
 - a. **Computer Condition Codes**, (U, 3), IRM 3.11.12.2.11. Edit the CCC in the upper right corner of the return.
 - b. **Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
Note: Perfect the name and EIN. Address perfection isn't required on this form.
 - c. **Tax Period**, IRM 3.11.12.2.26.

3.11.12.13.2
(01-01-2022)
Instructions

- (1) A 501(c)(3) organization which operates, supervises, or controls a private school must file a certification of nondiscrimination on Form 990/990-EZ, Schedule E, or Form 5578 if the school is a zero filer.
- (2) Perfect Form 5578 as follows:
 - a. Underline the name control on Line 1a.
 - b. Perfect the EIN on Line 1b.
 - c. If Line 1a is blank, perfect the name control and EIN on Line 3a and 3b.
 - d. If Line 3a is blank, perfect the name control and EIN on Line 2a and 2b.
 - e. Edit the tax period as shown unless current year. This includes future tax periods.
 - f. A received date isn't required on this form.
- (3) Edit CCC "U" in the upper right corner of Form 5578 to correspond for a missing signature.
- (4) If the tax period is 18 months or more from today's date, edit CCC "U" and correspond for a future tax period.

3.11.12.14
(01-01-2022)
Form 5768

- (1) Form 5768 is an Election/Revocation of election by an eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.
- (2) Section 501(c)(3) provides that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation.

3.11.12.14.1
(01-01-2022)
**Perfection, Editing, and
Correspondence**

- (1) Refer to the following instructions to perfect the generic items:
 - a. **Action Codes (ERS)**, IRM 3.11.12.2.10
 - b. **Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6
Note: Perfect the name and EIN. Address perfection isn't required on this form.
 - c. **Received Date**, IRM 3.11.12.2.15.1

Note: A tax period isn't required on this form.

3.11.12.14.2
(01-01-2022)
Instructions

- (1) IRC 501(h) allows a 501(c)(3) organization (SS03) to elect or revoke an election to make limited expenditures to influence legislation.
- (2) Perfect Form 5768 as follows:
 - a. Underline the name control.
 - b. Perfect the EIN.
 - c. Edit the earliest received date.
 - d. **Line 1:** Edit a "024" to the left of Line 1 and underline the YY if an election date is entered.
 - e. **Line 2:** Edit a "023" to the left of Line 2 and underline the YY if a revocation date is entered.
- (3) Edit an ERS Action Code in the bottom left margin of the return and correspond if any of the following apply:
 - a. Lines 1 and 2 have no date.
 - b. Lines 1 and 2 both have a date.
 - c. Signature is missing.

3.11.12.15
(01-01-2022)
**Form 6069
(Kansas City Only)**

- (1) All non-Master File forms are processed at Kansas City. Form 6069 is a non-Master File return.
- (2) Form 6069 is filed by coal mine operators to compute the IRC 192 deduction and the IRC 4953 taxes on excess contributions made to a Black Lung Benefit Trust (IRC 502(c)(21) trust).
- (3) Form 6069 is subject to delinquency penalties unless the filer submits a valid reasonable cause for delinquency.

3.11.12.15.1
(01-01-2022)
Perfection

- (1) Perfect Form 6069 as follows:
 1. Perfect the name, address, and EIN of the mine operator.
 2. Math verify Form 6069, Schedules A and B. Place a check mark to the right of the amount if it agrees with the taxpayer's entry. Place an "X" to the right of the taxpayer's entry if the amount doesn't agree, and edit the correct amount to the left of the line being verified. **Don't** continue to math verify the remaining lines.
- (2) Perfect Schedule A as follows:
 1. **Line 1d:** The smaller of Line 1a or 1b.
 2. **Line 1e:** The larger of Line 1c or 1d.
 3. **Line 2c:** Line 2a minus Line 2b.
Note: Line 2c cannot be negative.
 4. **Line 3:** The larger of Line 1e or 2c.
- (3) Perfect Schedule B as follows:
 1. **Line 1b:** Schedule A, Line 3.
 2. **Line 1c:** Line 1a minus Line 1b.
Note: Line 1c cannot be negative.
 3. **Line 3:** Line 1c plus Line 2.
 4. **Line 4:** Line 1b minus Line 1a.

Note: Line 4 cannot be negative.

- 5. **Line 6:** Line 4 plus Line 5.
- 6. **Line 7:** Line 3 minus Line 6.

Note: Line 7 cannot be negative.

- 7. **Line 8:** Line 7 multiplied by 0.05. Place an "X" to the right of the taxpayer's entry if your amount doesn't agree with the taxpayer's entry and edit the correct amount to the left of Schedule B, Line 8. **Flag** the return to notify non-Master File of a math error.

(4) **Route all perfected Forms 6069 to Kansas City for processing.**

3.11.12.16
(01-01-2023)
Form 8872

- (1) Form 8872 received after December 31, 2019, must be filed electronically. If a paper return is received for tax period 201912 or subsequent, send back to the filer.

Note: Do not edit Action Code 211.

- (2) The following instructions are for 2001 and prior year filings.
- (3) Form 8872 is an information return that is filed by tax-exempt section 527 political organizations (unless exception applies) to report certain contributions received and expenditures made.
- (4) Every section 527 tax-exempt political organization that accepts a contribution or makes an expenditure for a tax-exempt function during a calendar year must file Form 8872, except:
 - a. a political organization that isn't required to file a Form 8871,
 - b. a political organization that is subject to tax on its income because it did not file or amend a Form 8871, or
 - c. a qualified state or local political organization (QSLPO).

3.11.12.16.1
(01-01-2022)
General Instructions

- (1) Perfect as follows:
 - a. Always perfect for legibility.
 - b. Always perfect from attachments, if available.
 - c. Correspond if the conditions are met.
 - d. Follow the stated instruction for the line.
 - e. Leave a "T" line blank only if it cannot be perfected in the steps above.

3.11.12.16.2
(01-01-2022)
Perfection, Editing, and Corresponding

- (1) Refer to the following instructions to perfect the generic items:
 - a. **Action Codes (ERS)**, IRM 3.11.12.2.10
 - b. **Computer Condition Codes (F, G)**, IRM 3.11.12.2.11 ; Edit the CCC to the right of Line B.
 - c. **Entity Perfection**, IRM 3.11.12.2.17 through IRM 3.11.12.2.17.6

Note: If the "Change of Address" box is marked, route to Entity IRM 3.11.12.2.9.2 (1)(m).
 - d. **Imaging**, IRM 3.11.12.2.20
 - e. **Received Date**, IRM 3.11.12.2.15.1

- f. **Signature**, IRM 3.11.12.2.24
- g. **Tax Period**, IRM 3.11.12.2.26

(2) A **tax period** must be edited on all 8872 returns including current year returns unless the period ending date is missing and you are corresponding for Line 8. In this instance, leave the tax period blank.

(3) If the tax period ending date is missing, perfect as follows in YYMM format:

- a. **Line 8a - 8e:** If checked, edit the “due by” pre-printed month as the month for the tax period and the year the return was received as the year for the tax period.

Example: If Line 8b is checked the “due by” pre-printed month is (July), and the return was received in August 2019, the tax period would be edited as 1907.

- b. **Line 8f:** If checked and a month is present edit using the month that is written as the month for the tax period and the year the return was received as the year for the tax period.

Example: If Line 8f is checked, and April is notated, and the return was received in July 2019, the tax period would be 1904.

- c. **Line 8g:** If checked and a month and year are present on 8g(2), edit the month and year as the tax period.

Example: If 8g(2) has a date of August 24, 2019, the tax period would be 1908.

- d. **Line 8h:** If checked and a month and year are present on 8h(1), edit the month and year as the tax period.

Example: If 8h(1) has a date of May 9, 2019, the tax period would be 1905.

3.11.12.16.3
(01-01-2022)
Page 1
Perfection

(1) **Line 8:** Edit a “1” through “8” representing the box that is checked for “a” - “h” in the right margin of Line 8 by editing one of the following:

- a. 8a = 1
- b. 8b = 2
- c. 8c = 3
- d. 8d = 4
- e. 8e = 5
- f. 8f = 6
- g. 8g = 7
- h. 8h = 8

(2) If Line 8 has no box checked, but there is a date on Line 8(f)-8(h), edit a “6”, “7” or “8” representing the line a date is present per (1) above.

(3) If Line 8 is blank or has more than one box checked, don’t code Line 8. Edit ERS Action Code 211 and correspond for the correct box.

(4) **Line 9:** If blank, perfect as follows:

- 1. Edit the total from Schedule A.
- 2. If the subtotal from Schedule A is blank, compute by adding the “Amount of Contribution” lines above the subtotal line and edit to Line 9.

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- a. If the organization indicates they could not file electronically because they did not have a user ID or password, continue processing the return.
- b. If the organization did not provide a reason for NOT filing electronically,

#

(6) **Line 10:** If blank, perfect as follows:

1. Edit the total amount from Schedule B.
2. If the subtotal line from Schedule B is blank, compute by adding the "Amount of Expenditure" lines above the subtotal lines and edit to Line 10.

3.11.12.16.4
(01-01-2022)

Page 1

Correspondence

- (1) Correspond with the organization if they have filed a Form 8872 for the wrong year (odd or even) based on the box marked on Line 8.

If the box checked is	Then the tax period must be the following type of year
8a-8c	Even
8d	Even or Odd
8e	Odd
8f	Even or Odd
8g & 8h	Even

- (2) Correspond if Line 8 is blank or has more than one box checked. Leave the tax period blank.

3.11.12.16.5
(01-01-2022)

Schedule A

Correspondence

attached. If missing, edit ERS Action Code 211 and correspond for the missing Schedule.

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3.11.12.16.6
(01-01-2022)

Schedule B

Correspondence

attached. If missing, edit ERS Action Code 211 and correspond for the missing Schedule.

#

Exhibit 3.11.12-1 (01-01-2022)

Action Codes (ERS)

Action Code	Description	Workday Suspense Period	Function Used In
CE = Code and Edit EC = Error Correction S = Suspense GEN = Computer Generated			
001	Input Document	0	GEN
	Correspondence		
211	* First Correspondence (Domestic) * Signature (Forms 990, 990-EZ, and 990-PF)	40	CE, EC, S
212	Second Correspondence	25	CE, EC, S
213	To other than Taxpayer	40	CE, EC, S
215	* First Correspondence (International) (ACI) Correspondence * Signature (Forms 990, 990-EZ, and 990-PF)	45	CE, EC, S
225	Signature - Domestic (except Forms 990, 990-EZ, and 990-PF)	40	CE, EC, S
226	Signature - International (except Forms 990, 990-EZ, and 990-PF)	45	CE, EC, S
	In-House Research		
300	Examination (Fuel Tax Credit)	10	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S
	Criminal Investigation		
331	Frivolous Review	3	CE, EC
332	QRDT Review	3	CE, EC
333	Prompt Audit	10	CE, EC, S
334	Joint Committee	10	CE, EC, S
335	Frivolous Case	10	CE, EC, S
336	QRDT Case	10	CE, EC, S
337	Other CID	10	CE, EC, S
	Accounting		

Exhibit 3.11.12-1 (Cont. 1) (01-01-2022)
Action Codes (ERS)

Action Code	Description	Workday Suspense Period	Function Used In
341	Manual Refund	10	CE, EC, S
342	Credit Verification	10	CE, EC, S
343	Other Accounting	10	CE, EC, S
344	Manual Refund-ERS	0	EC
	KIF/MFTRA Research		
351	TIN Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirements Research	3	CE, EC, S
355	Other MFTRA Research	5	CE, EC, S
360	Other In-House Research	10	CE, EC, S
370	Examination	10	CE, EC, S
	Management Suspense		
410	Technical Assistance	0	EC
420	Management Suspense A	5	CE, EC, S
430	Management Suspense B	10	CE, EC, S
440	Management Suspense C	15	CE, EC, S
450	Management Suspense D	20	CE, EC, S
460	Management Suspense E	25	CE, EC, S
470	Complex Error Codes	0	EC
480	Early Filed Suspense	150	CE, EC, S
490	System Problem	5	CE, EC, S
	Missing Document		
510	Missing Document	0	CE
511	Missing Document - 1st Suspense	25	EC, S
512	Missing Document - 2nd Suspense	20	S
513	Missing Document - 3rd Suspense	20	S
515	Missing Document - Short Term	5	EC, S
	Magnetic Tape		

Exhibit 3.11.12-1 (Cont. 2) (01-01-2022)
Action Codes (ERS)

Action Code	Description	Workday Suspense Period	Function Used In
550	Magnetic Tape Return - Check for Attachments	0	CE
551	Magnetic Tape - Inconsistent Data	0	CE
	Rejects		
610	ReNUMBER - Non-Remit	0	CE, EC
611	ReNUMBER - Remittance	0	CE, CE
620	NMF / Non-ADP	0	CE, EC, S
630	Reinput	0	ES, C
640	Void	0	CE, EC, S
650	Assistant Commissioner (International) Document (ACI)	0	CE, EC, S
660	Data Control Delete (TEP Delete)	0	S
670	Rejected Missing Document	0	S
	Duplicate DLN (Computer Generated Codes)		
700	Duplicate Block DLN	0	GEN
711	Duplicate Doc DLN from Code and Edit	0	GEN
712	Duplicate Doc DLN from Error Correction	0	GEN
713	Duplicate Doc DLN from Unpostables	0	GEN
714	Duplicate DLN from Unworkable Suspense	0	GEN
715	Duplicate Doc DLN from Workable Suspense	0	GEN
800	NAP Linkage Problem	2	EC, S
900	Unpostable Record (Computer Generated Code)	0	GEN

Exhibit 3.11.12-2 (01-01-2022)**Area Offices (EO) - Codes and States of Jurisdiction**

EO Area Offices — Codes and States of Jurisdiction			
01— Northeast Area IRS GPO Box 029162 625 Fulton Street Brooklyn, NY 11201	Connecticut Maine Massachusetts New Hampshire New Jersey New York Rhode Island Vermont	02 — Mid-Atlantic Area IRS 200 Sheffield St 3rd Floor Mountainside, NJ 07092-2314	Delaware District of Columbia (Washington DC) Maryland New Jersey North Carolina Ohio Pennsylvania South Carolina Virginia West Virginia Military Foreign
03 — Great Lakes Area IRS 230 S. Dearborn St M/S 4900 CHI Chicago, IL 60604	Illinois Indiana Iowa Kentucky Michigan Minnesota Nebraska North Dakota South Dakota Wisconsin	04— Gulf Coast Area IRS 401 W. Peachtree Street Suite 1665 Atlanta, GA 30308	Alabama Arkansas Florida Georgia Kansas Louisiana Mississippi Missouri Oklahoma Tennessee Texas
05— Central Mountain Area: Effective June 26, 2005, Area 05 ceased operations. All states previously assigned to this area was realigned to one of the other 4 areas.		06 — Pacific Coast Area IRS 1228 Willow Creek Rd Prescott, AZ 86301- 1429	Alaska Arizona California Colorado Hawaii Idaho Montana Nevada New Mexico Oregon Utah Washington Wyoming

Exhibit 3.11.12-3 (01-01-2024)
Attachment Routing Guide

All attachments to the return must be reviewed before the return can be considered processable.

Attachments should only be detached when specifically instructed.

Detach documents with an original signature. See IRM 3.11.12.2.24. Don't detach documents used to supplement or support the return to which it is attached to (e.g., Form 3800 is attached to a Form 990-T).

Edit Action Trail(s) (e.g., "2848 DETACHED") in the lower left corner going vertically up the side of the return.

Note: When a document is detached and routed for processing, edit the name, address and EIN if not present. Also edit the Return Received Date (e.g., "Rec'd MMDDYY") of the detached document before forwarding.

Caution: The Attachment Routing Guide is included as an exhibit only for use in assisting in the identification of possible forms or conditions that may require action or routing to other functions. The guide should not be used in place of the IRM governing those conditions, since space limitations don't always allow for full instructions in the Attachment Guide.

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Acknowledgement Requests	All	No	No action is required.
Adjustment to Another Document	All	Yes	Route to appropriate function. Attachment must contain Name, Address, EIN and Received Date. Enter if missing.
CP 140 or 144 , Delinquency Notice	All	No	Route the notice and return to Entity.
CP 141C, 141I, or 141L , Notice of Balance Due, due to late and/or incomplete filing	990 990/EZ 990-PF	No	Move to the front of the return, and route the notice and return to OAMC, EO Accounts.
CP 161 , Notice of Balance Due	All	No	Move to the front of the return, and route the notice and return to OAMC, EO Accounts.
CP 162 , Notification that an additional penalty has been assessed	All	No	Move to the front of the return, and route the notice and return to OAMC, EO Accounts.
CP 169 , Notification that the return filed is missing and requesting Copy	All	No	Move CP169 to the back of the return and process the return.

Exhibit 3.11.12-3 (Cont. 1) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
CP 211A , Approved first/second extension CP 211B , Denied second extension (missing signature) CP 211C , Denied first/second extension (not timely) CP 211D , Denied second extension (reason unacceptable) CP 211E , Denied second extension (other reasons)	All	No	If attached to a return, leave attached.

Exhibit 3.11.12-3 (Cont. 2) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
CP 259/959 (Spanish Version), Notices to Taxpayers	All	No	<p>Correspondence is attached or taxpayer's response indicates any of the following:</p> <ul style="list-style-type: none"> • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • EIN on notice does not match EIN on return. • Return requested on notice not the same as return submitted. • Taxpayer asking question(s) or requesting IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice;</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> 1. Move the notice to the back of the return. 2. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer has signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
CP 259A-259H, Delinquency Notice	All	No	If the form has been cleared by Entity, leave attached to return, and process the return.
			If the form has not been cleared by Entity, move to the front of the return, and route the notice and return to Entity.

Exhibit 3.11.12-3 (Cont. 3) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
CP 284a and CP 285	All	No	Refer to IRM 3.11.12.2.26.2.1.
CP 299 , How Does an Organization File an Annual Electronic Notice	990, 990-EZ	No	If the form has been cleared by Entity, leave attached to return, and process the return.
			If the form has not been cleared by Entity, move to the front of the return, and route the notice and return to Entity.
CP 4XX , EO Taxpayer Delinquency Notices	990, 990-EZ	No	If the form has been cleared by Entity, leave attached to return, and process the return.
			If the form has not been cleared by Entity, move to the front of the return, and route the notice and return to Entity.
CP 501–504 , Balance Due Notices	All	No	Move to the front of the return and route the notice and return to OAMC, EO Accounts.
CP 515–518 , Notices to Taxpayers	All	No	Move to the front of the return, and route the notice and return to the Collection Function. Exception: Don't route to Collections if "TC599" is notated.
CP 575 , Notice of EIN Assignment	All	No	If the taxpayer has written correspondence on the form, move it to the front of the return, and route the notice and return to Entity.
			If nothing has been noted on the form, leave attached and process the return.
CP 2000 , Unreported Income	All	No	If the form is for the same year, leave attached to the return and process the return.
			If the form is for a different year, move to the front of the return and route the notice and return to Under-reporter.

Exhibit 3.11.12-3 (Cont. 4) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
CP 2501 , Requesting Payer Information from Taxpayer	All	No	If the form is for the same year, leave attached to the return and process the return.
			If the form is for a different year, move to the front of the return and route the notice and return to Under-reporter.
Extension Reconsiderations	All	Yes	Route to OAMC, EO Accounts. Attachment must contain Name, Address, EIN and Received Date. Edit if missing.
Form 56 and 56-F , Notice Concerning Relationship and Notice Concerning Fiduciary Relationship of Financial Institution	All	Yes	Route to Entity. Also route with Form 56 any of the following if attached to the return: Certified will or codicil Certified copy of court order appointing a fiduciary Copy of valid trust instrument and attachments Any other evidence of creation of fiduciary relationship. Edit received date.
FinCEN Form 114 , Report of Foreign Bank and Financial Accounts (formerly TD F 90-22.1)	All	Yes	Route to Detroit Data Center
Form 461 , Limitation on Business Losses	990-T	No	Edit RPC 8 See IRM 3.11.12.2.12
Form 843 , Claim	All	Yes	Route to OAMC, EO Accounts if there is no indication OAMC, EO Accounts has worked the claim. NOTE: Be sure that the name and EIN are legible. If Form 2439 is also attached, copy and route original with Form 843. Leave copy with return.
Form 851 , Affiliations Schedule	990-T	No	Supports: Form 990-T, Consolidated Return. See IRM 3.11.12.8.3. Form 990, Group Return See IRM 3.11.12.3.6.1

Exhibit 3.11.12-3 (Cont. 5) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 872, Form 872-B, Form 872-C , , Consent to Extend Statute of Limitations	990-PF	No	Supports: Form 990-PF, IRC 507 (b)(1)(B) Termination. See IRM 3.11.12.7.9.
	All others	Yes	If Form 872, 872-B or 872-C appears to be an original and isn't signed by the District Director, detach and route to EOAM, M/S 6552.
	All others	No	If Form 872, 872-B or 872-C is a copy , don't detach. In either case, continue to edit and process the return.
Form 911 , Application for Taxpayer Assistance Order (ATAO)	All	Unnumbered - No	Unnumbered - Forward entire return to TAS.
		Numbered - Yes	Numbered - Photocopy the return, mark the copy " COPY ", attach the copy to Form 911 and forward to TAS.
Form 926 , Transfer of Stock or Securities to a Foreign Operation	All	No	Leave attached and continue processing.
Form 965 , Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System	990-PF, 990-T, 1120-POL	No	Leave attached and continue processing. Edit CCC J.
Form 990 Series	All	Yes	If an original return, detach and process.
Form 1023, 1024, or 1028 , Applications for Exemption	All	Yes	Route to CAMCSD
Form 1041-A , U.S. Information Return	All	Yes	If an original return, detach and process. Note: If an original Form 5227 is attached, detach and process.

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Exhibit 3.11.12-3 (Cont. 6) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 1042 , Return of Income Tax to be Paid at Source, and Form 1042-S (Copy A only) , Income Subject to Withholding Under Chapter 3 of IRC	All	Yes	1. Write the received date of the return on Form 1042 or Form 1042-S (Copy A). 2. Photocopy Form 1042/1042-S (Copy A) and attach the copy to the return. 3. Route the original Form 1042/1042-S (Copy A) to Receipt and Control.
Form 1042-S (All other copies) Income Subject to Withholding Under Chapter 3 of IRC	990-PF, 990-T	No	Supports: Form 990-PF, Part VI, Line 6b, and Form 990-T, Part IV, Line 51d.
Form 1096	990-PF, 990-T)	No	Supports: Form 990-PF, Part VI, Line 6d Form 990-T, Line 51e
	All others	Yes	Route to Receipt and Control
Form 1099 (Copy A Only) , Information Return of Income and Payments	990-PF 990-T	No	Supports: Form 990-PF, Part VI, Line 6d Form 990-T, Line 51e
	All others	Yes	Route to Receipt and Control
Form 1116 , Computation of Foreign Tax Credit	990-T	No	Supports: Form 990-T, Line 46a.
Form 1118 , Foreign Tax Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46a, and
Form 1120-POL , 501(c) U.S. Income Tax Return for Certain Political Organizations	990 990-EZ 990-T	Yes	If an original return, detach and process.
Form 1122 , Affiliations Schedule	990-T	No	Supports: Form 990-T, Consolidated Return. See IRM 3.11.12.8.3.
Form 1128 , Application For Change in Accounting Period	All	No	See IRM 3.11.12.2.26.2.1.

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Exhibit 3.11.12-3 (Cont. 7) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 1138 , Extension of Time for Payment of Taxes by Corporation Expecting a Net Operating Loss Carryback	All	No	Route return to OAMC, EO Accounts.
Form 1139 , Corporation Application for Tentative Refund from Carryback of Net Operating Loss, etc.	All	No	Route entire return to OAMC, EO Accounts.
Form 2220 , Estimated Tax Penalty	990–PF, 990–T, 1120–POL	No	If Part II, “annualized income” installment method box is checked, CCC 8. If no estimated tax penalty is shown, CCC A. See Figure 3.11.12–2 .
Form 2363-A , Request for IDRS Input for BMF-EO Entity Change	All	Yes	Route to EO Entity.
Form 2439 , Notice to Shareholder of Undistributed Long Term Capital Gains	990–T 1120-POL	No	Supports: Form 990-T, Line 51g, and Form 1120-POL, Line 23b. If attached to Form 843, route to OAMC, EO Accounts.
	All Other Forms	Yes	If attached to return other than 990–T or 1120-POL, “ X ” the amount if the filer attempted to claim this as a credit on the return. Recompute the balance due/overpayment line. Photocopy page 1 of the return and any additional pages containing lines where 2439 Credit is claimed. Attach Form(s) 2439 and copies and route to OAMC, EO Accounts.
Form 2848 , Power of Attorney and Declaration of Representatives	All	Yes	1. Edit the taxpayer’s name and EIN on Form 2848, if missing. 2. Edit the received date on Form 2848. 3. Route Form 2848 to the CAF unit. 4. Edit the action trail on the left of the tax return (e.g., “Form 2848 detached”).

Exhibit 3.11.12-3 (Cont. 8) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 3115 , Application for Change in Accounting Method	All	No	Leave attached and continue processing.
Form 3198 , Special Handling Notice/ Examination Case Processing	All	No	Follow field instructions.
Form 3198–A , TE/GE Special Handling Notice	All	No	Follow field instructions.
Form 3468 , Investment Credit	990–T 1120-POL	No	Supports: Form 990-T, Line 46c Edit CCC “V” if Line 9 contains an entry and Form 3800, Line 1a contains an entry. See IRM 3.11.12.2.11. Form 1120-POL, Line 21.
Form 3552 , Prompt Assessment Billing Assembly	All	No	Refer to supervisor to contact Accounting for further instructions.
Form 3753 , Manual Refund Posting Voucher	990–PF	No	Leave attached and continue processing.
Form 3800 , General Business Credit	990–T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 4136 , Credit for Tax Paid on Fuels	990–T 1120-POL	No	Supports: Form 990-T, Line 51f, and Form 1120-POL, Line 23c.
Form 4255 , Recapture of Investment Credit	990–T 1120-POL	No	Supports: Form 990-T, Line 48, and Form 1120-POL, Line 21.
Form 4466 , Corporation Application for Quick Refund of Overpayment of Estimated Tax	990–PF, 990–T, 1120-POL	No	Edit CCC “O”. See Figure 3.11.12-2 .
Form 4506 and 4506A , Request for copy	All	Yes	Route to RAIVS Unit.
Form 4562 , Depreciation Schedule	1120-POL	No	Supports: Form 1120-POL, Line 14.

Exhibit 3.11.12-3 (Cont. 9) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 4571 , Explanation for Filing/Paying Late	All	No	Secured Returns: Follow Field Instructions. Non-secured Returns: Consider for Reasonable Cause.
Form 4720 , Return of Certain Excise Taxes and other Persons under Chapters 41 and 42 of the IRC	All	Yes	If Form 4720 <u>has both</u> an original signature and amounts, detach and process. CAUTION: When detaching Form 4720 from any other form, make sure you also detach any applicable statements or attachments relating to Form 4720.
		No	If Form 4720 <u>doesn't have both</u> an original signature and amounts, "X" and leave attached.
Form 4797 , Sale of Business Property	990-T 1120-POL	No No	Supports: Form 990-T, Line 4b, and Form 1120-POL, Line 6.
Form 4810	All	No	Forward to Examination
Form 4844 , Request for Terminal Action	All	Yes	Route to OSPC Collections/ Compliance, M/S 5300.
Form 4952 , Investment Interest Expense Deduction	990-T	No	See IRM 3.11.12.8.20.
Form 5227 , Split Interest Trust Information Return	All	Yes	If original return, detach and process. Note: If an original Form 1041-A is attached, detach and process.
Form 5471 , Information Return of U.S. Person with Respect to Certain Foreign Corporations	All	No	Leave attached and continue processing.
Form 5472 , Information Return of a Return of a Foreign Owned Corporation	All	No	Leave attached and continue processing.

Exhibit 3.11.12-3 (Cont. 10) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 5500 and Form 5500-SF	All	Yes	Route to Receipt and Control if original. If used as a substitute for areas on 990/990-EZ returns, leave attached. See IRM 3.11.12.4.3 and 3.11.12.6.3.
Form 5578 , Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax	990 990-EZ	No	If attached to a 990 and Schedule A is also attached, "X" Form 5578.
	All Others	Yes	Detach and process.
Form 5597 , EO IMF/BMF Request	All	Yes	Photocopy page 1 of the return and any routing instructions (e.g., Form 13133) and route photocopies and Form 5597 to M/S 1110, Attn: Code and Edit Analyst.
Form 5713 , International Boycott Report	1120-POL 990-T	No	Leave attached and continue processing.
		No	If both questions on Form 5713, Line 7(f) are answered "yes", edit Audit Code "2".
Form 5734 , Non Master File Assessment Voucher	All	Yes	Route completed form to the Numbering Unit.
Form 5735 , Possessions Tax Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46b, and
Form 5768 , Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to make Expenditures to Influence Legislation	All	Yes	If original return, detach and process.
Form 5792 , Request for IDRS Generated Refund	990-T, 990-PF	No	Leave attached and continue processing.
Form 5884-A , Hurricane Katrina Employee Retention Credit	1120-POL	No	Supports: Form 1120-POL, Line 21.

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Exhibit 3.11.12-3 (Cont. 11) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 6069 , Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust	All	Yes	Route to Kansas City for non-Master File processing.
Form 6252 , Installment Sale Income	990-T	No	Potential CCC “B” . See Figure 3.11.12-2 Installment sales indicator, See IRM 3.11.12.8.22.
Form 6478 , Credit for Alcohol and Cellulosic Biofuel Used as Fuel	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 6765 , Credit for Increasing Research Activities	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 6781 , Future Contracts and Tax Straddles	990-T	No	Edit CCC “I”. See Figure 3.11.12-2 .
Form 6793 , Safe Harbor Leasing Information Return	990-T	No	Leave attached and continue processing.
Form 8109 , Federal Tax Deposit Coupon	990-PF, 990-T	No	No action required.
Form 8109-A , Reorder Federal Tax Deposit Coupon	All	No	No action required.
Form 8109-C , Federal Tax Deposit Coupon Address Change	All	No	No action required.
Form 8271 , Tax Shelter Registration	990, 990-EZ, 990-PF, 990-T	No	Edit CCC “T”. See Figure 3.11.12-2 .
Form 8275 , Disclosure Statement	All	No	Leave attached.
Form 8282 , Donee Information Return	All	Original — Yes	Route to Exam Classification, Mail Stop 4140.
Form 8329 , Lender’s Information Return for Mortgage Credit Certificates (MCCs)	All	Original — Yes	If able to determine return is a copy, leave attached. Route original to Batching.

Exhibit 3.11.12-3 (Cont. 12) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 8330 , Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs)	All	Original — Yes	If able to determine return is a copy, leave attached. Route original to Batching.
Form 8404 , Computation of Interest, Charge of DISC Related Deferred Tax Liability	All	Yes	Route to Kansas City for non-Master File processing.
Form 8453-TE , Signature document for an electronically filed return	All	No	Indicates filer may have attempted to file electronically.
Form 8453-X , Political Organization Declaration for Electronic Filing of Notice 527 Status	All	Yes	Route to Entity.
Form 8586 , Low Income Housing Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21. Potential CCC "9". See Figure 3.11.12-2.
Form 8611, 8693, 8609 or 8609-A , Low Income Housing Credit	990-T	No	Potential CCC "9". See Figure 3.11.12-2.
Form 8612 , Return of Excise Tax on Undistributed Income of Real Estate Investment Companies	All	Yes	Route to Kansas City for non-Master File processing.
Form 8613 , <i>Return of Excise Tax on Undistributed Income of Regulated Investment Companies</i>	All	Yes	Route to Kansas City for non-Master File processing.
Form 8621 , Return of a Shareholder Passive Foreign Investment	1120-POL	No	3.11.12.10.3.
Form 8697 , Interest Computation under Look Back Method	All	Yes	Refer to supervisor for Non-Master File processing.

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Exhibit 3.11.12-3 (Cont. 13) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 8703 , Annual Certification of a Residential Rental Project	All	Original — Yes	If able to determine return is a copy, leave attached. Route original to Batching.
Form 8718 , User Fee for Exempt Organization Determination Letter Request	All	Yes	Route to CAMCSD. If attached to Form 1023, 1024, or 1028 route both forms to CSPC.
Form 8734 , Support Schedule for Advance Ruling Period	All	Yes	Route to CAMCSD.
Form 8752 , Required Payment or Refund Under Section 7519	All	Yes	Route to Receipt and Control.
Form 8801 , Prior Year Minimum Tax	990-T	No	Supports: Form 990-T, Line 46d.
Form 8809 , Extension for form W-2	All	Yes	Route to MCC.
Form 8820 , Orphan Drug Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8821 , Tax Information Authorization and Declaration of Representatives	All	Yes	1. Edit the taxpayer's name and EIN on Form 8821, if missing. 2. Edit the received date on Form 8821. 3. Route Form 8821 to the CAF unit. 4. Edit the action trail on the left of the tax return (e.g., "Form 8821 detached").
Form 8822, Part II , Change of Address	All	Yes	If the address is different, detach and route to Entity.
		No	If the address is the same, leave attached.
Form 8822, Part II , Change of Address (not attached to a TE/GE return)	All	Yes	Route to Entity Control.
Form 8826 , Disabled Access Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.

Exhibit 3.11.12-3 (Cont. 14) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 8827 , Credit for Prior Year minimum Tax	990-T	No	Supports: Form 990-T, Line 46d.
Form 8830 , Enhanced Oil Recovery Credit	1120-POL	No	Supports: Form 1120-POL, Line 21.
Form 8833 , Treaty-Based Return Position Disclosure	990, 990-EZ, 990-T	No	Edit CCC "L". See Figure 3.11.12-2 .
Form 8834 , Qualified Electric Vehicle Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46b, and Form 1120-POL, Line 21.
Form 8835 , Renewable Electricity Production Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8846 , Credit for Employer Social Security Taxes Paid on Certain Employee Cash Tips	1120-POL	No	Supports: Form 1120-POL, Line 21.
Form 8847 , Credit for Contributions to Certain community Development Corporations	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8864 , Biodiesel Fuels Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships	All	No	Leave attached and continue processing.
Form 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, Schedule G	1120-POL	No	Edit RPC E. See IRM 3.11.12.2.12
Form 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, Schedule H	1120-POL	No	Edit RPC F. See IRM 3.11.12.2.12

Exhibit 3.11.12-3 (Cont. 15) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 8868 , Application for Extension of Time to File an Exempt Organization Return	All	Original	1) If the “type of return” or tax period shown on Form 8868 is the same as the return is it attached to, <u>Leave attached</u> . 2) If the type of return or tax period shown on Form 8868 is different than the return it is attached to, <u>detach and process</u> . Exception: If a Form 8868 is attached to a Form 990 or 990-EZ and the extension is for either a 990 or 990-EZ for the same tax period, leave attached to the return. This is because the tax payer may not know if their gross receipts make them a 990 or a 990-EZ filer at the time the extension is filed.
		Copy	Leave attached.
Form 8870 , Information Return for Transfers Associated with Certain Personal Benefit Contracts	All	Yes	Route to EO Entity , Ogden IRS Center, Mail Stop 6273.
Form 8871 , Political Organization Notice of Section 527 Status	All	Original — Yes	If a copy, leave attached. If original, detach and route to Entity.
Form 8872 , Report of Contributions and Expenditures	All	Original — Yes	If a copy, leave attached. If original, detach and route to Receipt and Control.
Form 8873 , Extraterritorial Income Exclusion	990-T 1120–POL	No	Supports: Form 990-T, Line 27.
Form 8879-TE , IRS e-file Signature Authorization for an Exempt Organization	990, 990-EZ, 990-PF, 1120-POL, 8868	No	Indicates the organization officer used a PIN to electronically sign the organization’s electronic return.

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Exhibit 3.11.12-3 (Cont. 16) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 8881 , Credit for Small Employer Pension Plan Startup Costs	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8882 , Credit for Employer-Provided Child Care Facilities and Services	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8884 , NY Lib. Zone Credit	1120-POL	No	Supports: Form 1120-POL, Line 21.
Form 8886 , Reportable Trans Discl. Statement	All		1. If attached to a return, leave attached and continue processing. 2. If received separately, route to OTSA M/S 4915.
Form 8886-T , Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction	All	Yes	Route to Entity.
Form 8896 , Low Sulfur Diesel Fuel Production Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8899 , Information Return of Income of Donated Intellectual Property	All	No	Leave attached.
Form 8900 , Qualified Railroad Track Maintenance Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8902 , Qualifying Shipping Activities	990-T	No	Supports: Form 990-T, Line 48.
Form 8903 , Domestic Production Activities	990-T	No	Supports: Form 990-T, Line 27.
Form 8906 , Distilled Spirits Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8907 , Non-Conventional Source Fuel Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.

Exhibit 3.11.12-3 (Cont. 17) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 8908 , Energy Efficient Home Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8909 , Energy Efficient Appliance Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8910 , Alternative Motor Vehicle Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8911 , Alternative Fuel Vehicle Refueling Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8912 , Clean Renewable Energy and Gulf Tax Bond Credit	990-T	No	Supports: Form 990-T, Line 46b.
Form 8913 , Credit for Federal Telephone Excise Tax Paid	990-T 1120-POL	No	Supports: Form 990-T, Line 44f (2006 revision), and Form, 1120-POL, Line 23d (2006 revision).
	All Others	Yes	If received separately or attached to another EO return, detach and route to OAMC, EO Accounts.
Form 8921 , Applicable Insurance Contracts Information Return	All	Yes	Route to Entity.
Form 8925 , Report of Employer-Owned Life Insurance Contracts	990 990-T	No	Supports: Form 990, and Form 990-T, Line 12.
Form 8931 , Agricultural Chemicals Security Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8932 , Credit for Employer Differential Wage Payments	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.
Form 8936 , Qualified Plug-in Electric Drive Motor Vehicle Credit	990-T 1120-POL	No	Supports: Form 990-T, Line 46c, and Form 1120-POL, Line 21.

Exhibit 3.11.12-3 (Cont. 18) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 8941 , Credit for Small Employer Health Insurance Premiums	990-T	No	Supports: Form 990-T, Line 51f (2010 and subsequent revisions).
	All Others	Yes	If received separately or attached to another EO return, detach and route to OAMC, EO Accounts.
Form 8948 , Preparer Explanation for Not Filing Electronically	990 990-EZ 990-PF 990-T 8872	No	Note: Do not detach. Send back to the filer. These Forms are Mandated to be filed electronically.
Form 8949 , Sales and Other Dispositions of Capital Assets	990-T 1120-POL	No	Edit CCC M. See Figure 3.11.12-2 .
Form 8990 , Limitation on Business Interest Expense Under Section 163(j)	990-T 1120-POL	No	Edit RPC 7. See IRM 3.11.12.2.12
Form 8992 , U.S. Shareholder Calculation of Global Intangible Low Taxed Income	990-T	No	Edit RPC 2. See IRM 3.11.12.2.12
Form 8993 , Section 250 Deduction for Foreign Derived Intangible Income and Global Intangible Low-Taxed Income	990-T	No	Edit RPC 3. See IRM 3.11.12.2.12
Form 8994 , Employer Credit for Paid Family and Medical Leave	990-T 1120-POL	No	Edit RPC 4. See IRM 3.11.12.2.12
Form 8995 , Qualified Business Income Deduction	990-T	No	Supports: Form 990-T, Line 38 (2019 revision). Form 990-T, Part I, Line 8 (2020 and subsequent)
Form 9465 , Installment Agreement Request	990-PF, 990-T, 4720	Yes	Route to Collections.
Form 11249 , Taxpayer Advocate Expedite	All	No	Don't correspond or contact the taxpayer. Notify your manager. See IRM 3.11.12.2.13(2)

Exhibit 3.11.12-3 (Cont. 19) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Form 13133 , Expedite Processing Cycle	All	No	Follow field instructions.
Form T (Timber) , Forest Industry Schedule	All	No	Leave attached and continue processing.
Letters 2694C, 2695C, 2696C, 2697C, 2698C, 2699C, 3875C	Misc.	No	Leave attached and continue processing. See IRM 3.11.12.2.13.1
LM-2, Labor Organization Financial Report, LM-3, Short Form Labor Organization Financial Report	990, 990-EZ	No	A substitute for areas on Form 990 and Form 990-EZ returns, see IRM 3.11.12.4.3 and 3.11.12.6.3.
Other Tax Returns (Original Signature)	All	Yes	1. Edit the Received Date to the detached return. 2. Route to appropriate function unless specifically directed otherwise. Exception: Returns attached to a consolidated return will NOT be detached.
Protective Claims, Protective Refund, Protective Claims for Refund	All	No	Route to EO Accounts Management.
Remittance Found	All	No	Immediately hand carry return and remittance to supervisor.

Exhibit 3.11.12-3 (Cont. 20) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Request for Blank Forms or Schedules	All	Yes	<p>If requesting current year forms and you are not corresponding for the requested blank form or schedule:</p> <ol style="list-style-type: none"> 1. Prepare Form 4190. 2. Forward to National Distribution Center (NDC) for processing. <p>If requesting prior year forms and you are not corresponding for the requested blank form or schedule:</p> <ol style="list-style-type: none"> 1. Prepare Form 6112. 2. Forward to National Distribution Center (NDC) for processing. <p>Note: Form 4190 and Form 6112 are generally used for IMF requests. Therefore, enter the requested forms and/or schedules in the "WRITE-IN" portions of the forms.</p>
Request for Copies of Previously Filed Returns	All	Yes	Route to RAIVS.
Request for e-File Waiver	990, 990EZ, 990-PF, 990T and the 4720	Yes	Route to OSPC, E-File Help Desk at Mail Stop 1057.
Request for Information or Inquiries	All	Yes	<ol style="list-style-type: none"> 1. Photocopy any data necessary to process the return. 2. Attach the photocopy to the return. 3. Route original attachment to the proper office for necessary action.

Exhibit 3.11.12-3 (Cont. 21) (01-01-2024)
Attachment Routing Guide

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
Request for Money Transfer	All	No	If the organization notates transfer of money " TO " the return you are processing: 1) Prepare Form 3465 and: a) Indicate in the "Routing" box "Rejects". b) Notate "See attached money transfer request" in the box. 2) Edit Action Code 450 or CCC "U" to route the request to Rejects.
	All	Yes	If the organization notates transfer of money " FROM " the return you are working: 1) Edit CCC "X" to freeze the overpayment. 2) Prepare Form 3465 and : Indicate in the "Routing" box "Adjustments". b) Notate the requested action in the "Remarks" box. 3) Attach Form 3465 to the request and route to EOAM. 4) Continue editing the return.
Schedule I, Form 1041	990-T	No	See IRM 3.11.12.8.18.
Schedule O, Form 1120	990-T	No	Supports: Form 990-T, Part III Lines 1a and 1b.
SS-4, Application for Employer Identification Number	All	No	If attached to Form 1023, 1024, 1024-A, 1028, or 8718, leave attached and route the return to CAMCSD.
			In all other cases, route the return to Entity Control.
State Tax Returns, original or copy, with an original signature	All	Yes	Route to Receipt and Control.
State Tax Returns, photocopy, facsimile or no signature	All	No	Leave attached.

Exhibit 3.11.12-3 (Cont. 22) (01-01-2024)**Attachment Routing Guide**

ATTACHMENT ROUTING GUIDE			
FORM/DOCUMENT	APPLICABLE FORMS	DETACH	ACTION
90-22.1 , Report of Foreign Bank & Financial Accounts User Fees	All	Yes	Route to Detroit Data Center.

Exhibit 3.11.12-4 (01-01-2024)**Due Date Chart**

DUE DATES				
990, 990-BL, 990-EZ, 990-PF, 990-T (Org 1, 2, 4 and 5) Corp, 4720 (Org 1 and 2), 6069				
Tax Period	Return Due Date (weekends and holidays considered)	Delinquent Date	Extended Due Date - 6 mo. (weekends and holidays considered)	
202301	06-15-2023		12-15-2023	#
202302	07-17-2023		01-16-2024	#
202303	08-15-2023		02-15-2024	#
202304	09-15-2023		03-15-2024	#
202305	10-16-2023		04-15-2024	#
202306	11-15-2023		05-15-2024	#
202307	12-15-2023		06-17-2024	#
202308	01-16-2024		07-15-2024	#
202309	02-15-2024		08-15-2024	#
202310	03-15-2024		09-16-2024	#
202311	04-15-2024		10-15-2024	#
202312	05-15-2024		11-15-2024	#
202401	06-17-2024		12-16-2024	#
202402	07-15-2024		01-15-2025	#
202403	08-15-2024		02-18-2025	#
202404	09-16-2024		03-17-2025	#
202405	10-15-2024		04-15-2025	#
202406	11-15-2024		05-15-2025	#
202407	12-16-2024		06-16-2025	#
202408	01-15-2025		07-15-2025	#
202409	02-18-2025		08-15-2025	#

DUE DATES				
990-T (Org Code 3) Trust, 4720 (Org 3), 5227, 1041-A, 1120-POL				
Tax Period	Return Due Date (weekends and holidays considered)	Delinquent Date	Extended Due Date - 6 mo. (weekends and holidays considered)	
202301	05-15-2023		11-15-2023	#

Exhibit 3.11.12-4 (Cont. 1) (01-01-2024)

Due Date Chart

DUE DATES				
990-T (Org Code 3) Trust, 4720 (Org 3), 5227, 1041-A, 1120-POL				
Tax Period	Return Due Date (weekends and holidays considered)	Delinquent Date	Extended Due Date - 6 mo. (weekends and holidays considered)	
202302	06-15-2023		12-15-2023	#
202303	07-17-2023		01-16-2024	#
202304	08-15-2023		02-15-2024	#
202305	09-15-2023		03-15-2024	#
202306	10-16-2023		04-15-2024	#
202307	11-15-2023		05-15-2024	#
202308	12-15-2023		06-17-2024	#
202309	01-16-2024		07-15-2024	#
202310	02-15-2024		08-15-2024	#
202311	03-15-2024		09-16-2024	#
202312	04-15-2024		10-16-2024	#
202401	05-15-2024		11-15-2024	#
202402	06-17-2024		12-16-2024	#
202403	07-15-2024		01-15-2025	#
202404	08-15-2024		02-18-2025	#
202405	09-16-2024		03-17-2025	#
202406	10-15-2024		04-15-2025	#
202407	11-15-2024		05-15-2025	#
202408	12-16-2024		06-16-2025	#
202409	01-15-2025		07-15-2025	#

Exhibit 3.11.12-5 (01-01-2022)**Form 990 (2007 & Prior) - Prior Year Conversion Chart**

Form 990 (2007 & prior revisions) Conversion Chart			
	2004	2005	2006 – 2007 Convert to Line # shown in this column
Part I	"X" Line 1a	"X" Line 1a	n/a
	1d	1d	1e
Part II	22	22	22b, Col (A)
	n/a	22 ck box	22b ck box
	25	25	25a, Col (A)
Part IV	50, Col (A)	50, Col (A)	50a, Col (A)
	50, Col (B)	50, Col (B)	50a, Col (B)
	54, Col (A)	54, Col (A)	54a, Col (A)
	54, Col (B)	54, Col (B)	54a, Col (B)
Part VI	88	88	88a

Exhibit 3.11.12-6 (01-01-2022)**Form 990 (2008 & Subsequent) - Prior Year Conversion Chart**

Form 990 Conversion Chart (2008 and Subsequent)			
2008	2009	2010	2011 - 2018
Part IV line 11	Part IV line 11	N/A	N/A
N/A	Part IV line 11 bullets	11a - 11f	11a - 11f
Part IV line 12	Part IV line 12	12a	12a
N/A	Part IV line 12A	12b	12b
Part IV line 20	Part IV line 20	20a	20a
Part IV line 35	Part IV line 35	Part IV line 35	Part IV line 35a
Part VII line 1b	Part VII line 1b	1d	1d
Part X line 29	Part X line 29	Part X line 29	Part X line 29
Part X line 30	Part X line 30	Part X line 30	Part X line 30
Part X line 31	Part X line 31	Part X line 31	Part X line 31
Part X line 32	Part X line 32	Part X line 32	Part X line 32
Part X line 33	Part X line 33	Part X line 33	Part X line 33
Part X line 34	Part X line 34	Part X line 34	Part X line 34

Exhibit 3.11.12-7 (05-08-2023)**Schedule H - Prior Year Conversion Chart**

Only covert 2010 - 2013 Schedule H if attached to 2014 and subsequent revision of Form 990.

Schedule H Conversion Chart			
2010 - 2011	2012 - 2013	2014-2015	Current
Part V, Line 1a - 1j	Part V, Line 1a- 1j	Part V, Line 3a - 3j	Part V, Line 3a - 3j
Part V, Line 2	Part V, Line 2	Part V, Line 4	Part V, Line 4
Part V, Line 3	Part V, Line 3	Part V, Line 5	Part V, Line 5
Part V, Line 4	Part V, Line 4	Part V, Line 6a	Part V, Line 6a
Part V, Line 5 a-c	Part V, Line 5a - 5d	Part V, Line 7a - 7d	Part V, Line 7a - 7d
N/A	Part V, Line 8a - 8c	Part V Line 12a - 12c	Part V Line 12a - 12c
Part V, Line 8	Part V, Line 9	N/A	N/A
Part V, Line 9	Part V, Line 10	N/A	N/A
Part V, Line 10	Part V, Line 11	N/A	N/A
Part V, Line 11a - 11h	Part V, Line 12a - 12h	N/A	N/A
Part V, Line 12	Part V, Line 13	N/A	N/A
Part V, Line 13a - 13g	Part V, Line 14a - 14g	N/A	N/A
Part V, Line 14	Part V, Line 15	17	17
Part V, Line 15a - 15e	Part V, Line 16a - 16e	N/A	N/A
Part V, Line 16a - 16e	Part V, Line 17a - 17e	N/A	N/A
N/A	N/A	Part V, Line 16 I	Part V, Line 16j
N/A	N/A	Part V, Line 18c	Part V, Line 18d
N/A	N/A	Part V, Line 18d	Part V, Line 18e
N/A	N/A	Part V, Line 18e	Part V, Line 18f
N/A	N/A	Part V, Line 19c	Part V, Line 19d
N/A	N/A	Part V, Line 19d	Part V, Line 19e
N/A	N/A	Part V, Line 19e	Part V, Line 19f
Part V, Line 17a - 17e	Part V, Line 18a - 18e	Part V, Line 20a - 20e	Part V, Line 20a - 20e
Part V, Line 18a - 18d	Part V, Line 19a - 19d	Part V, Line 21a - 21d	Part V, Line 21a - 21d
Part V, Line 19a - 19d	Part V, Line 20a - 20d	Part V, Line 22a - 22d	Part V, Line 22a - 22d
Part V, Line 20	Part V, Line 21	Part V, Line 23	Part V, Line 23
Part V, Line 21	Part V, Line 22	Part V, Line 24	Part V, Line 24

Exhibit 3.11.12-8 (01-01-2023)
Form 8941 - Conversion Chart

8941 Conversion Chart			
2010	2011	2012 - 2013	2014-2019
Line 1	Line 1	Line 1a	Line 1
N/A	N/A	Line 1b	B
Line 17	N/A	N/A	N/A
Line 18	N/A	N/A	N/A
Line 19	N/A	N/A	N/A
Line 20	N/A	N/A	N/A
Line 21	Line 16	Line 16	Line 16
Line 22	Line 17	Line 17	Line 17
Line 23	Line 18	Line 18	Line 18
Line 24	Line 19	Line 19	Line 19
Line 25	Line 20	Line 20	Line 20

Exhibit 3.11.12-9 (01-01-2023)**Form 990-EZ (2008 & Subsequent) - Prior Year Conversion Chart**

Form 990-EZ Conversion Chart		
2008 - 2009	2010	2011 - 2020
Part 1 Line 6a	Part 1 Line 6b	Part 1 Line 6b
Part 1 Line 6b	Part 1 Line 6c	Part 1 Line 6c
Part 1 Line 6c	Part 1 Line 6d	Part 1 Line 6d
Part V Line 44	Part V Line 44a	Part V Line 44a
Part V Line 45	Part V Line 45	Part V Line 45a
N/A	Part V Line 45a	Part V Line 45b

Exhibit 3.11.12-10 (01-01-2022)**Form 990/990-EZ, Schedule A (2007 & Prior) - Prior Year Conversion Chart**

Form 990/990-EZ, Schedule A (2007 & prior revisions) Conversion Chart			
	2004	2005	2006 – 2007 Convert to Line # shown in this column
Part III	4b	4b	3d
Part IV	13 (NPFRC 10)	n/a	n/a
	n/a	13, Type 1 (NPFRC 12)	13, Type 1 (NPFRC 12)
	n/a	13, Type 2 (NPFRC 13)	13, Type 2 (NPFRC 13)
	n/a	n/a	13, Type 3 FI (NPFRC 14)
	n/a	13, Type 3 (NPFRC 15)	13, Type 3 Other (NPFRC 15)
	n/a	n/a	13, Col (e)

Exhibit 3.11.12-11 (01-01-2024)**Form 990/990-EZ, Schedule A 2008 - Current Conversion Chart**

Convert 2016 Schedule A if attached to a 2015 and prior return, to the 2015 revision.

Form 990/990-EZ, Schedule A 2008 Current Conversion Chart		
2008 - 2013	2014 - 2015	2016-Current
		Part I, Line 9
Part I, Line 9	Part I, Line 9	Part I, Line 10
Part, Line 10	Part I, Line 10	Part I, Line 11
Part I, Line 11f	Part I, Line 11e	Part I, Line 12e
Part I, Line 11h	Part I, Line 11g	Part I, Line 12g
Part I, Line 11h, Column (vii)	Part 1, Line 11g all Column (v)	Part I, Line 12g, all Column (v)
	Part 1, Line 11g Columns (A-E)	Part 1, Line 12g Columns (A-E)
	Part 1, Line 11g, Column I	Part 1, Line 12g, Column I
	Part 1, Line 11g, Column v	Part 1, Line 12g, Column v
	Part 1, Line 11g, Column vi	Part 1, Line 12g, Column vi

Exhibit 3.11.12-12 (01-01-2024)**Form 990-PF - Prior Year Conversion Chart**

Form 990-PF Conversion Chart					
	2004 – 2005	2006 – 2007	2008 - 2018 Convert to Line # shown in this column	2019 - 2020 Convert to Line # shown in this column	2021 - Current Convert to Line # shown in this column
Part II (Total net assets/fund balances)	Line 30, Column (b)	Line 30, Column (b)	Line 30, Column (b)	Line 29, Column (b)	Line 29, Column (b)
Part V (Excise Tax)	Part VI	Part VI	Part VI	Part VI	Part V (All Lines remain the same.)
Part VI-A (Statements Regarding Ac- tivities)	Part VII-A	Part VII-A	Part VII-A	Part VII-A	Part VI-A
	N/A	Part VII-A, Line 11a	Part VII-A, Line 11	Part VII-A, Line 11	Part VI-A, Line 11
	Part VII-A, Line 11	Part VII-A, Line 13	Part VII-A, Line 13	Part VII-A, Line 13	Part VI-A, Line 13
	Part VII-A, Line 13	Part VII-A, Line 15	Part VII-A, Line 15	Part VII-A, Line 15	Part VI-A, Line 15
Part VI-B (Statement Regarding Ac- tivities 4720)	Part VII-B	Part VII-B	Part VII-B	Part VII-B	Part VI-B
	Part VII-B, Line 1c	Part VII-B, Line 1c	Part VII-B, Line 1c	Part VII-B, Line 1c	Part VI-B, Line 1d
Part VII (Information About Officers)	Part VIII	Part VIII	Part VIII	Part VIII	Part VII (All Lines remain the same.)
Part IX (Minimum In- vestment Return)	Part X	Part X	Part X	Part X	Part IX (All Lines remain the same.)
Part X (Distributable Amount)	Part XI	Part XI	Part XI	Part XI	Part X (All Lines remain the same.)

Exhibit 3.11.12-12 (Cont. 1) (01-01-2024)
Form 990-PF - Prior Year Conversion Chart

Form 990-PF Conversion Chart					
Part XII (Undistributed Income)	Part XIII	Part XIII	Part XIII	Part XIII	Part XII (All Lines remain the same.)
Part XIII Private Operating Foundations)	Part XIV	Part XIV	Part XIV	Part XIV	Part XIII (All Lines remain the same.)
Part XVI-A (Analysis of Income)	Part XVI-A	Part XVI-A	Part XVI-A	Part XVI-A	Part XV-A (All Lines remain the same.)
Part XVI (Information Regarding Transfers)	Part XVII	Part XVII	Part XVII	Part XVII	Part XVI (All Lines remain the same.)

Exhibit 3.11.12-13 (01-01-2024)

Form 990-T - Prior Year Conversion Chart

For processing purposes convert Form 990-T to the 2020 revision.

Exhibit 3.11.12-13 (Cont. 1) (01-01-2024)
Form 990-T - Prior Year Conversion Chart

Form 990-T Conversion Chart								
2000 – 2005	2006	2007 - 2009	2010 - 2015	2016 - 2017	2018 Convert to Line # shown in this column	2019 Convert to Line # shown in this column	2020- 2022 Convert to Line # shown in this column	2023 Convert to Line # shown in this column
Item H	Item H	Item H	Item H	Item H	Item H	Item H	N/A	N/A
Item I	Item I	Item I	Item I	Item I	Item I	Item I	Item K	Item K
29	29	29	29	29	29	28	Part I, Line 10	Part I, Line 10
N/A	N/A	N/A	N/A	N/A	31	30	Part I, Line 6	Part I, Line 6
32	32	32	32	32	36	37	Part I, Line 7	Part I, Line 7
N/A	N/A	N/A	N/A	N/A	N/A	33	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	34	Part I, Line 4	Part I, Line 4
N/A	N/A	N/A	N/A	N/A	N/A	35	Part I, Line 5	Part I, Line 5
N/A	N/A	N/A	N/A	N/A	N/A	36	Part I, Line 6	Part I, Line 6
N/A	N/A	N/A	N/A	N/A	N/A	37	Part I, Line 7	Part I, Line 7
33	33	33	33	33	37	38	Part I, Line 8	Part I, Line 8
N/A	N/A	N/A	N/A	N/A	N/A	N/A	Part I, Line 9	Part I, Line 9
N/A	N/A	N/A	N/A	N/A	N/A	N/A	Part I, Line 10	Part I, Line 10
34	34	34	34	34	38	39	Part I, Line 11	Part I, Line 11
35	35	35	35	35	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	39	40	Part II, Line 1	Part II, Line 1
36	36	36	36	36	40	41	Part II, Line 2	Part II, Line 2

Exhibit 3.11.12-13 (Cont. 2) (01-01-2024)
Form 990-T - Prior Year Conversion Chart

Form 990-T Conversion Chart								
2000 – 2005	2006	2007 - 2009	2010 - 2015	2016 - 2017	2018 Convert to Line # shown in this column	2019 Convert to Line # shown in this column	2020- 2022 Convert to Line # shown in this column	2023 Convert to Line # shown in this column
Item H	Item H	Item H	Item H	Item H	Item H	Item H	N/A	N/A
Item I	Item I	Item I	Item I	Item I	Item I	Item I	Item K	Item K
37	37	37	37	37	41	42	Part II, Line 3	Part II, Line 3
N/A	N/A	N/A	N/A	N/A	N/A	N/A	Part II, Line 4	Part II, Line 4
38	38	38	38	38	42	43	Part II, Line 5	Part II, Line 5
N/A	N/A	N/A	N/A	39	43	44	Part II, Line 6	Part II, Line 6
39	39	39	39	40	44	45	Part II, Line 7	Part II, Line 7
40 a, b, c, d and e	40 a, b, c, d and e	40 a, b, c, d and e	40 a, b, c, d and e	41 a, b, c, d and e	45 a, b, c, d and e	46 a, b, c, d and e	Part III, Line 1 a, b, c, d and e	Part III, Line 1 a, b, c, d and e
42	42	42	42	43	47	48	Part III, Line 3	Part III, Line, 3e
43	43	43	43	44	48	49	Part III, Line 4	Part III, Line, 3f
N/A	N/A	N/A	N/A	N/A	49	50	Part III, Line 5	Part III, Line 5
44 a, b, c, d, e,	44 a, b, c, d, e	44 a, b, c, d, e	44 a, b, c, d, e	44 a, b, c, d, e	50 a, b, c, d, e	51 a, b, c, d, e, f, g	Part III, Line 6 a, b, c, d, e, f, g	Part III, Line 6 a, b, c, d, e, f, g, h, i, j
46	46	46	46	47	52	53	Part III, Line 8	Part III, Line 8
47	47	47	47	48	53	54	Part III, Line 9	Part III, Line 9
48	48	48	48	49	54	55	Part III, Line 10	Part III, Line 10

Exhibit 3.11.12-13 (Cont. 3) (01-01-2024)**Form 990-T - Prior Year Conversion Chart**

Form 990-T Conversion Chart								
2000 – 2005	2006	2007 - 2009	2010 - 2015	2016 - 2017	2018 Convert to Line # shown in this column	2019 Convert to Line # shown in this column	2020- 2022 Convert to Line # shown in this column	2023 Convert to Line # shown in this column
Item H	Item H	Item H	Item H	Item H	Item H	Item H	N/A	N/A
Item I	Item I	Item I	Item I	Item I	Item I	Item I	Item K	Item K
49	49	49	49	50	55	56	Part III, Line 11	Part III, Line 11

Exhibit 3.11.12-14 (01-01-2022)**Form 1041, Schedule D - Prior Year Conversion Chart**

Schedule D (1041) Conversion Chart				
	2003	2004 – 2007	2008 - 2012	2013 - Current Convert to Line # shown in this column
Part III	14a	13	13	17
	15a	14a	14a	18a
	15d	14b	14b	18b
	15e	14c	14c	18c
	16a	15	15	19
	20	19	19	23
Part V	50	35	34	45

Exhibit 3.11.12-15 (01-01-2022)**Form 1041, Schedule I- Prior Year Conversion Chart**

Form 1041, Schedule I Conversion Chart	
2018 and prior	2019 and Current
Part I, Line 24	Part I, Line 22
Part I, Line 25	Part I, Line 23

Exhibit 3.11.12-16 (01-01-2022)

Form 1120-POL - Prior Year Conversion Chart

Form 1120-POL Conversion Chart		
2000 – 2005	2006	2007 - Current Convert to Line # shown in this column
N/A	23d	N/A
23d	23e	23d

Exhibit 3.11.12-17 (01-01-2024)**Form 4720 - Prior Year Conversion Chart**

Form 4720 Conversion Chart						
	2000 – 2005	2006	2007 - 2011	2012 - 2017 Convert to Line # shown in this column	2018 - 2019 Convert to Line # shown in this column	2020 - Current Convert to Line # shown in this column
Part I	9	11	12	13	15	15
Part II-A	Column (c) Total	Column (c) Total	Column (c) Total	Column (c) Total	Column (c) Total	Part II, Line 1
	Column (d) Total	Column (d) Total	Column (d) Total	Column (d) Total	Column (d) Total	Part II, Line 2
	Column (e) Total	Column (e) Total	Column (e) Total	Column (e) Total	Column (e) Total	Part II, Line 3
	Column (f) Total	Column (f) Total	Column (f) Total	Column (f) Total	Column (f) Total	Part II, Line 4
	Column (g) Total	Column (g) Total	Column (g) Total	Column (g) Total	Column (g) Total	Part II, Line 5
	Column (h) Total	Column (h) Total	Column (h) Total	Column (h) Total	Column (h) Total	Part II, Line 6
	Column (i) Total	Column (i) Total	Column (i) Total	Column (i) Total	Column (i) Total	Part II, Line 7
	Column (j) Total	Column (j) Total	Column (j) Total	Column (j) Total	Column (j) Total	Part II, Line 8
	Column (k) Total	Column (k) Total	Column (k) Total	Column (k) Total	Column (k) Total	Part II, Line 9
Part II-A	i, total	I, total	I, total	I, Total	I, Total	Part II, Line 10
Part II-B	Line 2	Line 2	Line 2	Line 2	Line 2	Part III, Line 1
	Line 3	Line 3	Line 3	Line 3	Line 3	Part III, Line 2
	Line 4	Line 4	Line 4	Line 4	Line 4	Part III, Line 3
	Line 5	Line 5	Line 5	Line 5	Line 5	Part III, Line 4

Exhibit 3.11.12-18 (01-01-2024)

Form 5227 - Prior Year Conversion Chart

Form 5227 Conversion Chart				
	2000 – 2006	2007 - 2012	2013 - 2020 convert to Line # shown in this column	2021 - Current convert to Line # shown in this column
Entity Box	Box B	Box B	Box B	Box C
	Box C	Box C	Box C	Box D
Part I	14 plus 17a	13	13	13
Part III-A	Part III-A, Line 32	Part III-A, Line 32	Part III-A, Line 32	Part III, Line 4
Part III-B	N/A	Part III-A, Line 36	Part III-A, Line 36	Part III, Line 9
Part IV	37 col (b)	50 col (b)	50 col (b)	13 col (b)
	37 col (c)	50 col (c)	50 col (c)	13 col (c)
	43 col (b)	56 col (b)	56 col (b)	19 col (b)
Part V-A	48b	61b	61b	Part V, 1b
Part V-B		62	62	Part VI, Line 1
		63	63	Part VI, Line 2
	49b	65b	65b	Part VI, 4b
	50b – “X” Line 50b of the 2000 - 2006 form revisions.			
Part VI-B	1a(1)	75a(1)	75a(1)	Part VIII, 1a(1)
	1a(2)	75a(2)	75a(2)	Part VIII, 1a(2)
	1a(3)	75a(3)	75a(3)	Part VIII, 1a(3)
	1a(4)	75a(4)	75a(4)	Part VIII, 1a(4)
	1a(5)	75a(5)	75a(5)	Part VIII, 1a(5)
	1a(6)	75a(6)	75a(6)	Part VIII, 1a(6)
	1b	75b	75b	Part VIII, 1b
	1c	75c	75c	Part VIII, 1d
Part VII	2000 - 2006 Section C, Line 3	81	81	Part IX, Section A, Line 1
		91	92	Part IX, Section D, Line 12

Exhibit 3.11.12-18 (Cont. 1) (01-01-2024)
Form 5227 - Prior Year Conversion Chart

Form 5227 Conversion Chart				
	2000 – 2006	2007 - 2012	2013 - 2020 convert to Line # shown in this column	2021 - Current convert to Line # shown in this column
		92	93	Part IX, Section D, Line 13
		93	94	Part IX, Section D, Line 14
		94a	95a	Part IX, Section D, Line 15a
		95	96	Part IX, Section D, Line 16
Form 5227,	Schedule A, Part I			
		2b, col (a)	Part 1-A, Line 2b, col (a) excluded income	Part I, Line 2b, col (a) excluded income
		2b col (b)	Part 1-A, Line 2b, col (b) excluded income	Part I, Line 2b, col (b) excluded income
	23, col (a)	3, col (a)	Part 1-A, Line 3,col(a) excluded income	Part I, Line 3, col (a) excluded income
	23, col (b) plus (c)	3, col (b)	Part 1-A, Line 3,col(b) excluded income	Part I, Line 3, col (b) excluded income
Form 5227	Schedule A, Part II			
			Part 1-B, Line 4	Part II, Line 1
Form 5227	Schedule A, Part III			
			Line 6	Part V, Line 1
			Line 7d, Col (c)	Part V, Line 4, Col (c)
			Line 8	Part V, Line 5

Exhibit 3.11.12-19 (01-01-2024)
Frivolous Arguments Criteria

Potential Frivolous Return for Examination Review (per IRM 4.10.12) (This list isn't all inclusive)	
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC1-207	Return contains income and deductions but the jurat has been altered or stricken. May include reference to UCC 1-207 or a statement that the return was not signed under penalties of perjury.
Amended Returns/Forms 843 Claims	Amended return or a Form 843 filed to obtain a total refund of all taxes paid in prior years, <u>based on a tax avoidance argument</u> .
C-Filings	<p>This frivolous position includes the following four categories:</p> <p>a) Files a return claiming various types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns.</p> <p>b) Files a return containing the filer's identifying information but doesn't request a refund, often lacking sufficient information to determine a tax liability.</p> <p>c) Files a return with various types of rambling dialogue and/or crazy arguments that no one could reasonably view as a good faith attempt to comply with the law.</p> <p>d) Files a return that attempts to send some type of message or protest to the IRS, but fails to include sufficient identifying information for the Service to either determine the identity of the taxpayer or correspondent or return address.</p>
Challenges to Authority/Due Process	Questions various administrative authorities such as delegation orders, summons authority, privacy act, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenged to Authority/Title 26 "law" in Other Documents	Argues that Title 26 of the United States Code isn't law because it was never enacted as named.

Exhibit 3.11.12-19 (Cont. 1) (01-01-2024)
Frivolous Arguments Criteria

Potential Frivolous Return for Examination Review (per IRM 4.10.12) (This list isn't all inclusive)	
Collections Issues	Files frivolous documents contending that various collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests, etc.) because they are not filed and/or signed by someone with delegated authority. They may also have no certificate of assessment attached, don't comply in form or content with a State or Local law, are not in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating "disclaims the liability for the tax due", making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign S Corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual files a return reporting false amounts of income (generally "Other" or "Miscellaneous" income) and all of them claim a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they don't calculate any tax due. Some of the returns have Form 1099-OID (Original Issue Discount) attached and some have Forms 1096. Other false financial instruments may be filed in the place or in addition to the Forms 1099-OID such as Form 2439, promissory notes, bonds, sight drafts, etc.
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. Based on 26 CFR Section 1.861-1, promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee's wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.

Exhibit 3.11.12-19 (Cont. 2) (01-01-2024)
Frivolous Arguments Criteria

Potential Frivolous Return for Examination Review (per IRM 4.10.12) (This list isn't all inclusive)	
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order".
Not a Person	Argues that a taxpayer isn't a "person" within the meaning of section 7701(a)(14) of the Internal Revenue Code.
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government doesn't have the legal authority to collect an income tax without apportionment.
Straw Man	Argues the government has created an entity separate and distinct from the taxpayer - a "straw man" and any tax obligations are exclusively those of the "straw man".
Taxes are Voluntary/Law doesn't Require	Submits a return, amended return, or correspondence that argues income taxes are voluntary.
U.S. v. Long	Submits a return with zero money amounts much the same as the "Zero Return" category and "U.S. v. Long" is referenced. See "note" in "zero returns" below.
Unsigned Returns	The individual completes a return but fails to sign. <u>A statement indicating disagreement with the tax system is attached or added to the return.</u>
Valuation	Income isn't taxable because of the declining fair market value of the dollar, because the dollar isn't backed by gold/silver. Because the value of services is offset by the value of the labor (barter income), etc.

Exhibit 3.11.12-19 (Cont. 3) (01-01-2024)
Frivolous Arguments Criteria

Potential Frivolous Return for Examination Review (per IRM 4.10.12) (This list isn't all inclusive)	
Zero Returns	<p>Submits a return with zero money amounts. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also contain arguments regarding the definition of income.</p> <p>Note: Returns having only zeroes, no entries, are blank, or indicate "none", "not liable", etc. with no evidence of frivolous arguments are not to be considered as frivolous returns.</p>
Other	<p>All others. This category includes non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p>Note: Frivolous arguments citing "Collection Due Process" (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights Procedures, for additional information.</p>

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