



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.11.14

NOVEMBER 7, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.11.14, Returns and Documents Analysis, Income Tax Returns for Estates and Trusts, (Form 1041, Form 1041-QFT, and Form 1041-N).

## MATERIAL CHANGES

- (1) IRM 3.11.14.1, Program Scope and Objectives - Changed in (11) "Paper Processing Branch" to "Return Processing Branch". (IPU 24U0246 issued 02-12-2024)
- (2) IRM 3.11.14.1.1, Background - Changed in (3) "W&I" to "TS". Added new (5) regarding employees due diligence to protect the privacy of sensitive data for taxpayers.
- (3) IRM 3.11.14.1.2, Authority - Changed in (1), ninth bullet statement "Section 2006(a)" to "Public Law (PL) 114-41." Added new (3) regarding Taxpayer Bill of Rights (TBOR) authority.
- (4) IRM 3.11.14.1.3, Responsibilities - Added new (5) regarding employees are responsible for protecting the privacy and security of our taxpayers sensitive information.
- (5) IRM 3.11.14.2.1, Schedules/Forms Associated with Form 1041 - Changed in (2) "Transmittal of Estimated Tax Credited to Beneficiaries" to "Allocation of Estimated Tax Payments to Beneficiaries (Under Code section 643(g))." Changed "Credits for Affected Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain California Wildfires)Employee" to "Retention Credit for Employers Affected by Qualified Disasters."
- (6) IRM 3.11.14.2.2, Business Master File (BMF) Consistency - Changed in (2) "Paper Processing Branch" to "Return Processing Branch". (IPU 24U0246 issued 02-12-2024)
- (7) IRM 3.11.14.2.3, IRM Deviation Procedures - Changed IRM reference "1.11.2.2.4" to "1.11.2.2.3." (IPU 24U0505 issued 04-10-2024)
- (8) IRM 3.11.14.2.4, Taxpayer Advocate Service (TAS - Changed in (2) "Wage and Investment (W&I)" to "Taxpayer Services."
- (9) IRM 3.11.14.2.4.1, TAS Service Level Agreements (SLA) - "Wage and Investment (W&I)" to "Taxpayer Services."
- (10) IRM 3.11.14.2.5, Business Master File (BMF) Identification (ID) Theft - Deleted in (3) reference to Form 1041-QFT and Form 1041-N. (IPU 24U0246 issued 02-12-2024)
- (11) IRM 3.11.14.3.3, Added in (1) Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties to list.
- (12) IRM 3.11.14.6.3.1, Definition of Correspondence from Taxpayers - Added in (2) addition questions to identifying taxpayer correspondence.
- (13) IRM 3.11.14.6.3.2, Issuing Correspondence - Added in (2) "COPY" is notated on the return" to the duplicate list.
- (14) IRM 3.11.14.7, Audit Codes - Added in (4) table Audit Code "W.". Added Audit Code "7."

- (15) IRM 3.11.14.8.4, CCC E - Potential Identity Theft Filing - Deleted in (1) reference to Form 1041-QFT and Form 1041-N. (IPU 24U0246 issued 02-12-2024)
- (16) IRM 3.11.14.10.2, Bankruptcy Returns - Added in (2) Tax Year 2024 standard deduction of single or married filing separately amount.
- (17) IRM 3.11.14.10.2.2, Individual Bankruptcy - Added to 3c) Tax Year 2024 Exemption and Standard deduction amounts.
- (18) IRM 3.11.14.10.11, Statute Returns - Added in (3) new bullet statement regarding 2020 or prior returns due to COVID-19 pandemic instructions. (IPU 24U0246 issued 02-12-2024)
- (19) IRM 3.11.14.12.2, "Final" Returns - Updated the Tax Period ending, Receive Dates and Edit as Tax Periods from to 2025 dates.
- (20) IRM 3.11.14.13.3, Fiduciary and Trust Code Editing - Added in (5) Tax Year 2024 exemption amount.
- (21) IRM 3.11.14.14.3, Entity Perfection – Name Control - Added in (6) first Then box "Note: Prior to input of the TC 016, send the return for research to determine if the TC 016 is need. "
- (22) IRM 3.11.14.14.3, Entity Perfection – Name Control - Added EIN Prefix 93 to list. (IPU 24U0312 issued 02-29-2024)
- (23) IRM 3.11.14.14.4, Entity Perfection - "In-Care-of" Name - Deleted in (2) the reference "and input a TC 014." Added new (3) and (4) to clarify the TC 014 procedures. Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address. (IPU 24U0008 issued 01-02-2024)
- (24) IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses - Added new (2) to clarify A business can have two addresses. A business can have a mailing address and a location address or physical location of the business. Added in (3), the 4th, 5th, and 6th then procedure boxes a new (2) procedures to pull the return for TC 014 research and a note to clarify the street address as a location address and the P.O. Box as the mailing address. (IPU 24U0008 issued 01-02-2024)
- (25) IRM 3.11.14.17.1.5, Line 4 - Capital Gain or Loss/Schedule D - Deleted in (4) Note "if the return is for TY 2013 and later."
- (26) IRM 3.11.14.17.2.3, Line 17 - Adjusted Total Income - Added a new (2)a) procedures for when Line 17 is blank and both Lines 22 and 23 are blank.
- (27) IRM 3.11.14.17.3.3, Line 25 - Net 965 Tax Liability Paid from Form 965-A (TY2017 and later) - Changed in (1) "Corporate Report of Net Tax Liability" to "Individual Report of Net 965 Tax Liability."
- (28) IRM 3.11.14.19, Signature - Changed in (1) 6th bullet statement "Mod E-File" to "TRPRT."
- (29) IRM 3.11.14.21.2, Paid Preparer Tax Identification Number (PTIN) - Added new (2) regarding a valid Preparer's Social Security Number (SSN).
- (30) IRM 3.11.14.21.3, Paid Preparer Employer Identification Number (EIN) - Deleted in (1) "(Paid Preparer EIN - 2009 and prior revisions)." Added in (3) "less than nine-digits digits."
- (31) IRM 3.11.14.22, Schedule G - Tax Computation and Payments Lines 1 - 18 (Form 1041) - Added in (1) "and the top of Page 3."
- (32) IRM 3.11.14.22.1.4, Line 1d, Schedule G - Amount from Form 4255, Part I, Line 3, Column (g)- Added new procedures for Line 1d, Schedule G.

- (33) IRM 3.11.14.22.6, Line 6a, Schedule G - Recapture Tax From Form 4255 - Changed reference "Line 6c" to "Line 6a." (IPU 24U0008 issued 01-02-2024)
- (34) IRM 3.11.14.22.12.9, Line 18a, Schedule G - Elective Payment Election Amount from Form 3800 - Changed in (1) "Elective or Deemed Payment Election" to "Elective Payment Election." Changed in (2) "a significant amount is present for "IRA22DPE", edit RPC "J" and give the return to the lead" to "the taxpayer writes "IRA22DPE" on Form 3800, an attachment or on any of the following lines" and added referenced the lines for Form 1041, Form 1041-N, and Form 1041-QFT.
- (35) IRM 3.11.14.23, Other Information Section (Page 3) - Changed in (1) "at the bottom of" to "on."
- (36) IRM 3.11.14.26.2, Line 1a (2020 and later) and Line 1 (2019 and Prior) - Total Social Security Wages - Add in (1) Tax Period 202412 - 202511 Schedule H minimum reportable amount.
- (37) IRM 3.11.14.26.7, Line 3 - Total Medicare Wages- Add in (1) Tax Period 202412 - 202511 Schedule H minimum reportable amount.
- (38) IRM 3.11.14.26.12, Line 8 - Total Social Security, Medicare, and Federal Income Taxes Taken Before April 1, 2021- Added new "(1) Line 8 amount is Line 8a for Tax Period 202012 - 202411."
- (39) IRM 3.11.14.26.16, Line 8e (202012 - 202411) - Refundable Credit Qualified Sick and Family Leave Wages - Added new (1) For 2020, Line 8e was listed as Refundable portion of credit for qualified sick and family leave wages from Worksheet 3.
- (40) IRM 3.11.14.26.18, Line 8g (202012 - 202411) - Qualified Sick Leave Wages for Leave Taken Before April 1, - Added new procedures for Line 8g, Schedule H.
- (41) IRM 3.11.14.26.19, Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 8g - Added new procedures for Line 8h, Schedule H.
- (42) IRN 3.11.14.26.20, Line 8i (202012 - 202411) - Qualified Family Leave Wages for Leave Taken Before April 1, 2021 - Added new procedures for Line 8i, Schedule H.
- (43) IRM 3.11.14.26.21, Line 8j (202012 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 8i - Added new procedures for Line 8j, Schedule H.
- (44) IRM 3.11.14.26.22, Line 8k (202112 - 202411) - Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021 - Added new procedures for Line 8k, Schedule H.
- (45) IRM 3.11.14.26.23, Line 8l (202112 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 8l - Added new procedures for Line 8k, Schedule H.
- (46) IRM 3.11.14.26.24, Line 8m (202112 - 202411) - Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021 - Added new procedures for Line 8m, Schedule H.
- (47) IRM 3.11.14.26.25, Line 8n (202112 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 8m - Added new procedures for Line 8n, Schedule H.
- (48) IRM 3.11.14.27.2, Schedule D, Part III, (Page 2) - Changed IRM reference "3.11.14-54, Line 4 blank - Schedule D Income/Loss" to "3.11.14-55, Line 4 blank - Schedule D Income/Loss." (IPU 24U0358 issued 03-07-2024)
- (49) IRM 3.11.14.30, Form 4136 - Credit for Federal Tax Paid on Fuels Changed reference "Line 16b, Schedule G" to "Line 17, Schedule G." (IPU 24U0008 issued 01-02-2024)
- (50) IRM 3.11.14.31.1, Source of Review Year Adjustment Check Boxes (Form 8978 and Schedule A (Form 8978) - Revised in (4) the second and third Then procedure to clarify Form 8978 is the form being edited.

- (51) IRM 3.11.14.35.1, Line 1a - Form 3468 Part II - Added in (2) "Form 3800, Part III" and the prior year line/column references.
- (52) IRM 3.11.14.35.2, Line 1b - Form 7207 - Added new (2) for Form 3800, Part III, Line 1b, columns (b), (f), (g), (h), and (j). Added in (3) "Part III" for Line 1b, prior year column references, and new exception for Tax Year 2024 and later.
- (53) IRM 3.11.14.35.3, Line 1c - Form 6765 - Added in (2) "Form 3800, Part III" and the prior year line/column references and new exception for Tax Year 2024 and later.
- (54) IRM 3.11.14.35.4, Added new (2) for Form 3800, Part III, Line 1d, columns (b), (f), (g), (h), and (j). Added in (3) "on Form 3800 Part III" for Line 1d, prior year line/column references, and new exception for Tax Year 2024 and later.
- (55) IRM 3.11.14.35.5, Line 1e - Form 8826 - Added in (2) "Part III" for Line 1e, prior year Line/column references, and new exception for Tax Year 2024 and later.
- (56) IRM 3.11.14.35.6, Line 1f - Form 8835, Part II - Added new (2) for Form 3800, Part III, Line 1f, columns (b), (f), (g), (h), and (j). Added in (3) "Part III" for Line 1f, prior year column references, and new exception for Tax Year 2024 and later.
- (57) IRM 3.11.14.35.7, Line 1g - Form 7210 - Added new (2) for Form 3800, Part III, Line 1g, columns (b), (f), (g), (h), and (j). Added in (3) "Part III" for Line 1g, prior year column references, and new exception for Tax Year 2024 and later.
- (58) IRM 3.11.14.35.8, Line 1h - Form 8820 - Deleted old (2) regarding Form 8820, Orphan Drug Credit for Tax Periods 9607 and later. Added in (2) "Part III" for Line 1h, prior year line/column references, and new exception for Tax Year 2024 and later.
- (59) IRM 3.11.14.35.9, Line 1i - Form 8874 - Added in (2) "Part III" for Line 1i, prior year line/column references, and new exception for Tax Year 2024 and later.
- (60) IRM 3.11.14.35.10, Line 1j - Form 8881, Part I - Changed in (1) "Credit for Small Employer Pension Plan Startup Costs" to "Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment and Military Spouse Participation." Added in (2) "Part III" for Line 1j, prior year line/column references, and new exception for Tax Year 2024 and later.
- (61) IRM 3.11.14.35.11, Line 1k - Form 8882 - Added in (2) "Part III" for Line 1k, prior year line/column references, and new exception for Tax Year 2024 and later.
- (62) IRM 3.11.14.35.12, Added in (2) "Part III" for Line 1l and prior year line/column references.
- (63) IRM 3.11.14.35.13, Line 1m - Form 8896 - Added in (2) "Part III" for Line 1m, prior year line/column references, and new exception for Tax Year 2024 and later.
- (64) IRM 3.11.14.35.14, Line 1n - Form 8906 - Added in (2) "Part III" for Line 1n, prior year line/column references, and new exception for Tax Year 2024 and later.
- (65) IRM 3.11.14.35.15, Line 1o - Form 3468, Part IV - Changed in (2) reference "Form 7210" to "Form 3468." (IPU 24U0008 issued 01-02-2024)
- (66) IRM 3.11.14.35.15, Line 1o - Form 3468, Part IV - Added new (2) for Form 3800, Part III, Line 1o, columns (b), (f), (g), (h), and (j). Added in (3) "Part III" for Line 1o, prior year column references.
- (67) IRM 3.11.14.35.16, Line 1p - Form 8908 - Added in (2) "Part III" for Line 1p, prior year line/column references, and new exception for Tax Year 2024 and later.

- (68) IRM 3.11.14.35.17, Line 1q - Form 7218, Part II - New procedures for Form 3800, Part III, Line 1q for Tax Year 2024 and later.
- (69) IRM 3.11.14.35.18, Line 1r - Form 8910 (2005 - 2023) - Added new “(2) If Form 3800, Part III, Line 1r, is reserved and not valid for Tax Year 2024 and later.” Added in (3) “Part III” for Line 1r and prior year line/column references.
- (70) IRM 3.11.14.35.19, Line 1s - Form 8911, Part I - Added new (2) for Form 3800, Part III, Line 1s, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 1s, prior year line/column references, and new exception for Tax Year 2024 and later.
- (71) IRM 3.11.14.35.20, Line 1t - Form 8830 - Added in (2) “Part III” for Line 1t prior year column references, and new exception for Tax Year 2024 and later.
- (72) IRM 3.11.14.35.21, Line 1u - Form 7213, Part II - Added new (2) for Form 3800, Part III, Line 1u, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 1u, prior year line/column references, and new exception for Tax Year 2024 and later.
- (73) IRM 3.11.14.35.22, Line 1v - Form 3468, Part V - New procedures for Form 3800, Part III, Line 1v, columns (b), (f), (g), (h), and (j) for 2024 and later
- (74) IRM 3.11.14.35.23, Line 1w - Form 8932 - Added in (2) “Part III” for Line 1w, prior year line/column references, and new exception for Tax Year 2024 and later.
- (75) IRM 3.11.14.35.24, Line 1x - Form 8933 - Changed in (1) “Dioxide” to “Oxide.” Added new (2) for Form 3800, Part III, Line 1x, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 1x, prior year line/column references, and new exception for Tax Year 2024 and later.
- (76) IRM 3.11.14.35.25, Line 1y - Form 8936, Part II - Added in (2) “Part III” for Line 1w, prior year line/column references, and new exception for Tax Year 2024 and later. Added new (3) procedures for Tax Year 2023 and later. Added in (4) and (5) “Note: A invalid vehicle year or an invalid in-service date is when the year is not equal to the tax year or the return filed.”
- (77) IRM 3.11.14.35.26, Line 1z - Form 8834 (2009 - 2022) - New procedures for Form 3800, Part III, Line 1z for Tax Year 2024 and later.
- (78) IRM 3.11.14.35.27, Line 1aa - Form 8936, Part V - Changed in (1) “Qualified Plug-in Electric Drive Motor” to “Clean Vehicle Credits.” Added new (2) for Form 3800, Part III, Line 1aa, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 1aa, prior year line/column references, and two new exceptions for Tax Year 2022 and prior and 2024 and later.
- (79) IRM 3.11.14.35.28, Line 1bb - Form 8904 - Added in (2) “Part III” for Line 1bb, prior year column references, and two new exception for Tax Year 2022 and prior and 2024 and later.
- (80) IRM 3.11.14.35.29, Line 1cc - Form 7213, Part I - Added new (2) for Form 3800, Part III, Line 1cc, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 1x, prior year column reference, and new exception for Tax Year 2024 and later.
- (81) IRM 3.11.14.35.30, Line 1dd - Form 8881, Part II - Changed in (1) “Credit for Small Employer Pension Plan Startup Costs” to “Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment and Military Spouse Participation.” Added new (2) for Form 3800, Part III, Line 1dd, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 1dd, prior year column reference, and new exception for Tax Year 2024 and later.
- (82) IRM 3.11.14.35.31, Line 1ee - Form 8881, Part III - Changed in (1) “Credit for Small Employer Pension Plan Startup Costs” to “Credit for Small Employer Pension Plan Startup Costs,



Auto-Enrollment and Military Spouse Participation.” Added new (2) for Form 3800, Part III, Line 1ee, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 1ee, prior year column reference, and new exception for Tax Year 2024 and later.

- (83) IRM 3.11.14.35.32, Line 1ff - Form 8864, Line 8 - Added new (2) for Form 3800, Part III, Line 1ff, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 1ff, prior year column reference, and two new exceptions for Tax Year 2023 and 2024 and later.
- (84) IRM 3.11.14.35.33, Line 1gg - Form 7211, Part II - New procedures for Form 3800, Part III, Line 1gg, Columns (b), (f), (g), (h), and (j) are valid for Tax Year 2024 and later.
- (85) IRM 3.11.14.35.33, Line 1zz - Other Credits - Changed in (2) reference “Form 8300” to “Form 3800.” (IPU 24U0008 issued 01-02-2024)
- (86) IRM 3.11.14.35.34, Added in (3) new exception for Tx Year 2024 and later.
- (87) IRM 3.11.14.35.35, Line 3 - Form 8844 - Deleted procedures (1)a) and (1)b) and now part of (2). Added new exception for Tax Year 2024 and later.
- (88) IRM 3.11.14.35.36, Line 4a - Form 3468, Part VII - Added new (2) for Form 3800, Part III, Line 4a, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 4a, prior year line/column references, and two new exceptions for Tax Year 2023 and prior and 2024 and later.
- (89) IRM 3.11.14.35.37, Line 4b - Form 5884 - Added in (2) “Part III” for Line 4b, prior year line/column references, and new exception for Tax Year 2024 and later.
- (90) IRM 3.11.14.35.38, Line 4c - Form 6478 - Deleted procedures (1)a) (1)b), (1),c) and (1)b) and now part of Added in (2) “Part III” for Line 4c, prior year line/column references, and new exception for Tax Year 2024 and later.
- (91) IRM 3.11.14.35.39, Line 4d - Form 8586 - Added in (2) “Part III” for Line 4c. Added “or Form 1041, Schedule G, Line 2b\*\* for Form 8886”, prior year line/column references, and new exception for Tax Year 2024 and later.
- (92) IRM 3.11.14.35.40, Line 4e - Form 8835, Part II - Changed in (1) “Renewable Electricity, Refined Coal, and Indian Coal Production” to “Renewable Electricity Production Credit.”
- (93) Added new (2) for Form 3800, Part III, Line 4e, columns (b), (f), (g), (h), and (j). Added in (3) “Part III” for Line 4e. Added “or Form 1041, Schedule G, Line 2b\*\* for Form 8886”, prior year line/column references, and new exception for Tax Year 2024 and later
- (94) IRM 3.11.14.35.41, - Added in (2) “Part III” for Line 4f, prior year line/column references, and new exception for Tax Year 2024 and later.
- (95) IRM 3.11.14.35.42, Line 4g - Form 8900 - Added in (2) “Part III” for Line 4g, prior year line/column references, and new exception for Tax Year 2024 and later.
- (96) IRM 3.11.14.35.43, Line 4h - Form 8941 - Added in (2) “Part III” for Line 4h, prior year line/column references, and new exception for Tax Year 2024 and later.
- (97) IRM 3.11.14.35.44, Line 4i - Form 6765 ESB Credit - Added in (2) “Part III” for Line 4i, prior year line/column references, and new exception for Tax Year 2024 and later.
- (98) IRM 3.11.14.35.45, Line 4j - Form 8994 - Added in (2) “Part III” for Line 4j, prior year line/column references, and new exception for Tax Year 2024 and later.
- (99) IRM 3.11.14.35.46, Line 4k - Form 3468, Part VII - Added in (2) “Part III” for Line 4k, and prior year column references.

- (100) IRM 3.11.14.35.46, Lines 1-38, Column (b), Part V (Form 3800) - Elective Payment or Transfer Registration Number - Changed reference "Form 8300" to "Form 3800." (IPU 24U0008 issued 01-02-2024)
- (101) IRM 3.11.14.35.47, Line 4z - Other Specified Credits - Added new procedures for Form 3800, Part III, Line 4z, Column (g).
- (102) IRM 3.11.14.35.48, Lines 1-38, Column (b), Part V (Form 3800) - Elective Payment or Transfer Registration Number - Added in (1) "Tax Year 2023 and late."
- (103) IRM 3.11.14.36, Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) - Added new (3) for Form 8997 Column (d) code is not code "A" through "H" or "J" through "G".
- (104) IRM 3.11.14.39, Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties - Added new procedures for Tax Period 242401 and later.
- (105) IRM 3.11.14.40.3, Transferring Tax Data for Decedent Return - Form 1040 to Form 1041 - Added in (3a) table the 2024 Line numbers for transferring tax date from Form 1040 to Form 1041.
- (106) IRM 3.11.14.40.1.1.4, Line 3 - Capital Gain (or Loss) (Form 1041-QFT) - Changed reference of "Part II, Line 4" to "Part I, Line 4" in (2) second bullet. (IPU 24U0657 issued 05-17-2024)
- (107) IRM 3.11.14.40.1.1.4, Line 3 - Capital Gain (or Loss) (Form 1041-QFT) - Changed reference of "Line 3" to "Line 4" in (2) second bullet. (IPU 24U0624 issued 05-09-2024)
- (108) IRM 3.11.14.40.1.1.4, Line 3 - Capital Gain (or Loss) (Form 1041-QFT) - Changed reference of "Part I" to "Part II" and "Line 13" to "Line 12" in (2) second bullet. (IPU 24U0602 issued 05-03-2024)
- (109) IRM 3.11.14.41, Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts - Added new (6) procedure for Form 3800, General Business Credit is attached for Tax Year 2023 and later.
- (110) IRM 3.11.14.42, Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement Trusts (ANST) - Added new (5) procedure for Form 3800, General Business Credit is attached for Tax Year 2023 and later.
- (111) IRM 3.11.14.43, Prior Year Returns - General Information - Changed in (1) Tax Period "202212" to "202312" and "202311" to "202411."
- (112) IRM 3.11.14.44, Routing Guide for Attachments - Updated in (3) the titles for Form 8835, Form 8864, Form 8933, Form 8936, and Form 14157, Added Form 7218, Clean Fuel Production Credit, Form 7211, Clean Electricity Production Credit, and .Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
- (113) Exhibit 3.11.14-4, Due Date Chart - Updated the due dates.
- (114) Exhibit 3.11.14-4, Due Date Chart - Changed the 6 month extended due date "11-15-2023" to "11-15-2024." (IPU 24U0463 issued 04-01-2024)
- (115) Exhibit 3.11.14-4, Due Date Chart - Changed the Return Due Date "02-17-2025" to "02-18-2025". (IPU 24U0358 issued 03-07-2024)
- (116) Exhibit 3.11.14-10, Acronyms and Abbreviations - Added Abbreviation TS for Taxpayer Services. Deleted abbreviation W&I for Wage and Investment.
- (117) Various editorial changes have been made throughout this IRM (e.g., IRM titles, subsections, graphics, tax year references, line numbers, grammar, spelling, punctuation, unspan cells, links, plain language, etc.).

## **EFFECT ON OTHER DOCUMENTS**

IRM 3.11.14 dated November 15, 2022 (effective 01-01-2023) is superseded. This IRM also incorporates the following IRM Procedural Updates (IPUs): 24U0008 January 02, 2024, 24U0246 February 12, 2024, 24U0312 February 29, 2024, 24U0358 March 07, 2024, 24U0463 April 01, 2024, 24U0505 April 10, 2024, 24U0602 May 03, 2024, 24U0624 May 09, 2024, and 24U0657 May 17, 2024.

## **AUDIENCE**

Taxpayer Service (TS) Code and Edit Tax Examiners

James L. Fish  
Director, Submission Processing  
Taxpayer Service Division



3.11.14

Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)

## Table of Contents

### 3.11.14.1 Program Scope and Objectives

- 3.11.14.1.1 Background
- 3.11.14.1.2 Authority
- 3.11.14.1.3 Responsibilities
- 3.11.14.1.4 Program Management and Review
- 3.11.14.1.5 Program Controls
- 3.11.14.1.6 Terms/Definitions/Acronyms
- 3.11.14.1.7 Related Resources

### 3.11.14.2 General Information

- 3.11.14.2.1 Schedules/Forms Associated with Form 1041
- 3.11.14.2.2 ♦Business Master File (BMF) Consistency♦
- 3.11.14.2.3 ♦IRM Deviation Procedures♦
- 3.11.14.2.4 ♦Taxpayer Advocate Service (TAS)♦
  - 3.11.14.2.4.1 ♦TAS Service Level Agreements (SLA)♦
- 3.11.14.2.5 ♦Business Master File (BMF) Identification (ID) Theft♦
- 3.11.14.2.6 ♦Foreign Currency♦
- 3.11.14.2.7 ♦Protective Claims♦
- 3.11.14.2.8 ♦Criminal Investigation (CI) Referrals♦
- 3.11.14.2.9 ♦Examination (Exam) “Funny Box”♦

### 3.11.14.3 General Editing Guidelines

- 3.11.14.3.1 Examination of Attachments
- 3.11.14.3.2 ♦Edit Marks♦
- 3.11.14.3.3 Sequence - Form 1041
- 3.11.14.3.4 Dollar Tolerances
- 3.11.14.3.5 Editing Dollars and Cents
- 3.11.14.3.6 Significant Entries

### 3.11.14.4 ♦Action Codes♦

### 3.11.14.5 Centralized Authorization File (CAF)

### 3.11.14.6 Unprocessable Conditions and Correspondence Action

- 3.11.14.6.1 Unprocessable Conditions
- 3.11.14.6.2 Perfecting Unprocessable Conditions
- 3.11.14.6.3 ♦Correspondence♦
  - 3.11.14.6.3.1 ♦Definition of Correspondence from Taxpayers♦
  - 3.11.14.6.3.2 ♦Issuing Correspondence♦
  - 3.11.14.6.3.3 ♦Correspondence Imaging Inventory (CII) Returns♦

- 3.11.14.6.3.4 ♦IRS Employee Contacts♦
- 3.11.14.6.3.5 ♦Use of Fax for Taxpayer Submissions♦
- 3.11.14.6.3.6 ♦Frivolous Arguments♦
- 3.11.14.7 Audit Codes
- 3.11.14.8 Computer Condition Codes (CCC)
  - 3.11.14.8.1 CCC “B” - Section 965(i) Election to Defer Net Tax Liability
  - 3.11.14.8.2 CCC “C” - Invalid Vehicle Year or Service Date
  - 3.11.14.8.3 ♦CCC “D” - Reasonable Cause for Failure to Pay Penalty♦
  - 3.11.14.8.4 CCC “E” - Potential Identify Theft Filing
  - 3.11.14.8.5 ♦CCC “F” - Final Return♦
  - 3.11.14.8.6 ♦CCC “G” - Amended Return♦
  - 3.11.14.8.7 CCC “I” - Form 6781, Regulated Futures Contracts and Tax Straddles
  - 3.11.14.8.8 CCC “J” - Section 965 Tax
  - 3.11.14.8.9 CCC “K” - Qualifying Small Business Taxpayer
  - 3.11.14.8.10 CCC “M” - Sales and Other Dispositions of Capital Assets on Form 8949 with a Code “Z” or “Y”.
  - 3.11.14.8.11 CCC “N” - Allocation of Increase in Basis for Property Received from a Decedent
  - 3.11.14.8.12 CCC “O” - Manual Refund
  - 3.11.14.8.13 CCC “P” - Return Submitted Under Streamlined Filing Compliance Procedures
  - 3.11.14.8.14 ♦CCC “R” - Reasonable Cause for Failing to File a Timely Return♦
  - 3.11.14.8.15 CCC “T” - Reportable Transaction Disclosure Statement
  - 3.11.14.8.16 CCC “V” - Qualified Therapeutic Drug Credit Claimed
  - 3.11.14.8.17 ♦CCC “W” - Return Cleared by Statute Control♦
  - 3.11.14.8.18 CCC “X” - Refund/Settlement Freeze
  - 3.11.14.8.19 CCC “Y” - Short Period Return for Change of Accounting Period
  - 3.11.14.8.20 CCC “1” - Like-Kind Exchanges (Form 8824)
  - 3.11.14.8.21 CCC “2” - Statement of Foreign Financial Assets (Form 8938)
  - 3.11.14.8.22 ♦CCC “3” - No Reply to Correspondence♦
  - 3.11.14.8.23 ♦CCC “4” - IRS Prepared Return Under IRC 6020(b)♦
  - 3.11.14.8.24 CCC “8” - Waiver of Estimated Tax Penalty
  - 3.11.14.8.25 CCC “9” - Low-Income Housing Credit (LIHC)
- 3.11.14.9 Return Processing Code (RPC)
- 3.11.14.10 Special Conditions/Returns
  - 3.11.14.10.1 ♦Amended Returns♦
  - 3.11.14.10.2 Bankruptcy Returns
    - 3.11.14.10.2.1 Identification of Bankruptcy Estate Returns
    - 3.11.14.10.2.2 Individual Bankruptcy
    - 3.11.14.10.2.3 Joint Filed Bankruptcy Estate Returns
    - 3.11.14.10.2.4 Individual Bankruptcy Cases - Special Procedures

- 3.11.14.10.2.5 Chapter 12 Bankruptcy Returns
- 3.11.14.10.2.6 Corporation or Partnership Bankruptcy
- 3.11.14.10.3 Prompt Assessment (Form 4810)/Prompt Determination
- 3.11.14.10.4 IRC 663(c) - Separate Share Tax Rule Trust (Form 1041)
- 3.11.14.10.5 Nontaxable Returns (No Line Entries)
- 3.11.14.10.6 ♦ Re-Entry Document Procedures ♦
  - 3.11.14.10.6.1 ♦ Form 3893 - Re-Entry Document Control ♦
  - 3.11.14.10.6.2 ♦ Form 13596 - Reprocessing Returns ♦
- 3.11.14.10.7 ♦ Refund Returns (45 Day Jeopardy and High Dollar Refunds) ♦
- 3.11.14.10.8 ♦ Compliance Secured/Prepared Returns ♦
  - 3.11.14.10.8.1 ♦ IRC 6020(b) - Prepared by Collection ♦
  - 3.11.14.10.8.2 ♦ Collection Secured ♦
  - 3.11.14.10.8.3 ♦ Examination Prepared ♦
  - 3.11.14.10.8.4 ♦ Examination Secured ♦
- 3.11.14.10.9 Section 965 Returns Form 1041 and Form 1041-N (TY 2017 and later)
  - 3.11.14.10.9.1 Tax Period 202112 and later- Line 25 and Line 15, Schedule G, Form 1041 (Line 19, Form 1041-N)
  - 3.11.14.10.9.2 Tax Period 202012 - 202111 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19, Form 1041-N)
  - 3.11.14.10.9.3 Tax Period 201912 - 202011 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19, Form 1041-N)
  - 3.11.14.10.9.4 Tax Period 201812 - 201911 - Line 24 and Line 25f, Form 1041 (Line 19, Form 1041-N)
  - 3.11.14.10.9.5 Tax Period 201712 - 201811 - Section 965 Tax or 965 Election (Form 1040 and Form 1041-N)
- 3.11.14.10.10 Qualified Settlement Fund Tax Returns (Form 1041)
- 3.11.14.10.11 ♦ Statute Returns ♦
- 3.11.14.10.12 Foreign Address Returns (International)
- 3.11.14.10.13 Blind Trust Returns (Form 1041)
- 3.11.14.10.14 Streamlined Filing Compliance Process (Ogden Only) (Form 1041)
- 3.11.14.10.15 Additional Perfection - Form 1041, Form 1041-QFT, and Form 1041N
  - 3.11.14.10.15.1 Electing Small Business Trusts (ESBT)
  - 3.11.14.10.15.2 Pooled Income Fund
  - 3.11.14.10.15.3 Penalty/Interest Code
  - 3.11.14.10.15.4 Installment Sales Indicator
  - 3.11.14.10.15.5 Historic Structure Code
- 3.11.14.10.16 Elective or Deemed Payment Election (DPE) and Credit Transfers (TXP 202212 - 202311)
- 3.11.14.11 ♦ Received Date ♦
- 3.11.14.12 Tax Period
  - 3.11.14.12.1 Tax Period - General

- 3.11.14.12.2 “Final” Returns
- 3.11.14.12.3 “Initial” Short Period Returns
- 3.11.14.12.4 Early Filed Returns - Full Year and Short Period
- 3.11.14.12.5 Short Period Returns - Editing Proof of Entitlement
- 3.11.14.12.6 Short Period Returns - Missing Proof of Entitlement
- 3.11.14.12.7 Short Period Returns - Editing a Disapproved Application (Form 1128)
- 3.11.14.12.8 Short Period Returns - Editing Form 1128 with No Indication of Approval or Disapproval
- 3.11.14.12.9 Short Period Returns - with Prepaid Credits
- 3.11.14.13 Type of Entity - Box A (Form 1041)
  - 3.11.14.13.1 Fiduciary Codes
  - 3.11.14.13.2 Trust Codes
  - 3.11.14.13.3 Fiduciary and Trust Code Editing
  - 3.11.14.13.4 Determining Taxable vs. Nontaxable Grantor Trusts
    - 3.11.14.13.4.1 Grantor Trusts
- 3.11.14.14 ♦Entity Perfection - General♦
  - 3.11.14.14.1 ♦Bankruptcy♦
  - 3.11.14.14.2 ♦Entity Perfection – Employer Identification Number (EIN)♦
  - 3.11.14.14.3 ♦Entity Perfection – Name Control♦
  - 3.11.14.14.4 ♦Entity Perfection – “In-Care-of” Name♦
  - 3.11.14.14.5 ♦Entity Perfection - Domestic Addresses♦
  - 3.11.14.14.6 ♦Entity Perfection - Foreign Address♦
    - 3.11.14.14.6.1 ♦Country Code - Canada♦
  - 3.11.14.14.7 Number of Qualified Funeral Trusts (QFT) - Line 4 (Form 1041-QFT)
- 3.11.14.15 Box E - Nonexempt Charitable and Split-Interest Trusts
- 3.11.14.16 Box F - Return Indicator Check Box
- 3.11.14.17 Editing of Income, Deductions, and Tax and Payments (Form 1041, Form 1041-QFT, and Form 1041-N)
  - 3.11.14.17.1 Lines 1 - 9 - Income Section (Form 1041)
    - 3.11.14.17.1.1 Line 1 - Interest Income
    - 3.11.14.17.1.2 Line 2a - Total Ordinary Dividends
    - 3.11.14.17.1.3 Line 2b(2) - Qualified Dividends
    - 3.11.14.17.1.4 Line 3 - Business Income (or Loss)
    - 3.11.14.17.1.5 Line 4 - Capital Gain or Loss/Schedule D
    - 3.11.14.17.1.6 Line 5 - Rents, Royalties, Partnerships, Other Estates and Trusts, etc.
    - 3.11.14.17.1.7 Line 6 - Farm Income (Loss)
    - 3.11.14.17.1.8 Line 7 - Ordinary Gain (or Loss) from Form 4797
    - 3.11.14.17.1.9 Line 8 - Other Income (or Loss)
      - 3.11.14.17.1.9.1 Left Line 8 - Form 461 Business Losses Amount
    - 3.11.14.17.1.10 Line 9 - Total Income (Loss)

- 3.11.14.17.2 Lines 10 - 22 - Deductions Section (Form 1041)
  - 3.11.14.17.2.1 Lines 10 - 15b
  - 3.11.14.17.2.2 Line 16 - Total of Lines 10 through 15b
  - 3.11.14.17.2.3 Line 17 - Adjusted Total Income
  - 3.11.14.17.2.4 Line 18 - Income Distribution Deduction (Schedule K-1)
  - 3.11.14.17.2.5 Line 19 - Estate tax deduction
  - 3.11.14.17.2.6 Line 20 - Qualified Business Income Deduction (TY 2019 and later)
  - 3.11.14.17.2.7 Line 21 - Exemption
  - 3.11.14.17.2.8 Line 22 - Total Deductions
  - 3.11.14.17.2.9 Tax-Exempt Entries
- 3.11.14.17.3 Lines 23 - 30 - Tax and Payments Section (Form 1041)
  - 3.11.14.17.3.1 Line 23 - Taxable Income
  - 3.11.14.17.3.2 Line 24 - Total Tax
  - 3.11.14.17.3.3 Line 25 - Net 965 Tax Liability Paid from Form 965-A (TY2017 and later)
  - 3.11.14.17.3.4 Line 26 - Total Payments
  - 3.11.14.17.3.5 Line 27 - Estimated Tax Penalty
  - 3.11.14.17.3.6 Lines 28 and 29 - Tax Due/Overpayment
  - 3.11.14.17.3.7 Lines 30a and 30b - Credit Elect/Refund
- 3.11.14.18 Penalty and Interest Code Editing
- 3.11.14.19 ♦Signature♦
- 3.11.14.20 Fiduciary's EIN (Trusts Only)
- 3.11.14.21 ♦Paid Preparer Section♦
  - 3.11.14.21.1 ♦Paid Preparer Check Box Indicator♦
  - 3.11.14.21.2 ♦Paid Preparer Tax Identification Number (PTIN)♦
  - 3.11.14.21.3 ♦Paid Preparer Employer Identification Number (EIN)♦
  - 3.11.14.21.4 ♦Paid Preparer Phone Number♦
  - 3.11.14.21.5 E-File Waiver Indicator (Form 8948)
- 3.11.14.22 Schedule G - Tax Computation and Payments Lines 1 - 18 (Form 1041)
  - 3.11.14.22.1 Lines 1a - 1e, Schedule G - Tax
    - 3.11.14.22.1.1 Line 1a, Schedule G - Tax on Taxable Income (Tax Rate or Schedule D)
    - 3.11.14.22.1.2 Line 1b, Schedule G - Tax on Lump-sum Distributions (Form 4972)
    - 3.11.14.22.1.3 Line 1c, Schedule G - Alternative Minimum Tax (Schedule I)
    - 3.11.14.22.1.4 Line 1d, Schedule G - Amount from Form 4255, Part I, Line 3, Column (q)
    - 3.11.14.22.1.5 Line 1e, Schedule G -Total Schedule G Tax
  - 3.11.14.22.2 Lines 2a - 2e, Schedule G - Credits
    - 3.11.14.22.2.1 Line 2a, Schedule G - Foreign Tax Credit (Form 1116)
    - 3.11.14.22.2.2 Line 2b, Schedule G - General Business Credits (Form 3800)
    - 3.11.14.22.2.3 Line 2c, Schedule G - Credit for Prior Year Minimum Tax (Form 8801)
    - 3.11.14.22.2.4 Line 2d, Schedule G - Bond Credits

- 3.11.14.22.2.5 Line 2e, Schedule G - Total Credits
- 3.11.14.22.2.6 Unclaimed Credits
- 3.11.14.22.3 Line 3, Schedule G - Net Tax (Subtract Line 2e from Line 1e)
- 3.11.14.22.4 Line 4, Schedule G - Tax on ESBT
- 3.11.14.22.5 Line 5, Schedule G - Net Investment Income Tax
- 3.11.14.22.6 Line 6a, Schedule G - Amount From Form 4255, Part I, Line 3, Column (r)
- 3.11.14.22.7 Line 6b, Schedule G - Recapture Tax From Form 8611
- 3.11.14.22.8 Line 6c, Schedule G - Other Recapture Taxes
- 3.11.14.22.9 Line 7, Schedule G – Household Employment Taxes (Schedule H, Form 1040)
- 3.11.14.22.10 Line 8, Schedule G - Other Taxes
- 3.11.14.22.11 Line 9, Schedule G - Total Tax
- 3.11.14.22.12 Lines 10 - 16c, Schedule G - Payments (Refundable Credits)
  - 3.11.14.22.12.1 Line 10, Schedule G - Estimated Tax Payments
  - 3.11.14.22.12.2 Line 11, Schedule G - Estimated Tax Treated as Paid by Beneficiary (Form 1041-T)
  - 3.11.14.22.12.3 Line 12, Schedule G - Balance of Estimated Tax Payments
  - 3.11.14.22.12.4 Line 13, Schedule G - Tax Paid with Form 7004
  - 3.11.14.22.12.5 Line 14, Schedule G - Federal Income Tax Withheld
  - 3.11.14.22.12.6 Line 15, Schedule G - Net 965 Tax Liability from Form 965-A (TY2017 and later)
  - 3.11.14.22.12.7 Line 16, Schedule G - Payments From Form 2439
  - 3.11.14.22.12.8 Line 17, Schedule G - Payments From Form 4136
  - 3.11.14.22.12.9 Line 18a, Schedule G - Elective Payment Election Amount from Form 3800
  - 3.11.14.22.12.10 Line 18b, Schedule G - Other Credits or Payments
- 3.11.14.23 Other Information Section (Page 3)
  - 3.11.14.23.1 Line 3 - Interest From Foreign Country
  - 3.11.14.23.2 Line 4 - Distribution From Foreign Country
  - 3.11.14.23.3 Line 9 - Generation Skipping Trust
  - 3.11.14.23.4 Line 13 - Digital Asset Check Box
- 3.11.14.24 Schedule I (Form 1041) - Alternative Minimum Tax
- 3.11.14.25 Form 4952 - Investment Interest Expense Deduction
- 3.11.14.26 Schedule H (Form 1040) - Household Employment Taxes
  - 3.11.14.26.1 Schedule H - General Information
  - 3.11.14.26.2 Line 1 (2024 and later, Line 1a (2020 - 2023) and Line 1 (2019 and Prior) - Total Social Security Wages
  - 3.11.14.26.3 Line 1b (2020 - 2024) - Qualified Sick and Family Leave Wages Leave Taken Before April 1, 2021
  - 3.11.14.26.4 Line 2 (2024 and later), Line 2a (2020 2023) and Line 2 (2019 and Prior) - Social Security Taxes
  - 3.11.14.26.5 Line 2b (2020 - 2024) - Employer Social Security Qualified Sick and Family Leave Wages Taken Before April 1, 2021



---

3.11.14.26.6	Line 2c (2020 - 2024) - Total Social Security Tax
3.11.14.26.7	Line 3 - Total Medicare Wages
3.11.14.26.8	Line 4 - Medicare Taxes
3.11.14.26.9	Line 5 - Total cash wages subject to Additional Medicare Tax Withholding
3.11.14.26.10	Line 6 - Additional Medicare Tax Withholding
3.11.14.26.11	Line 7- Federal Income Tax Withheld
3.11.14.26.12	Line 8 - Total Social Security, Medicare, and Federal Income Taxes
3.11.14.26.13	Line 8b (202012 - 202411) - Nonrefundable Credit Qualified Sick and Family Leave Wages Taken Before April 1, 2021
3.11.14.26.14	Line 8c (202112 - 202411) - Nonrefundable Credit Qualified Sick and Family Leave Wages Taken After March 31, 2021 and Before October 1, 2021
3.11.14.26.15	Line 8d (202012 - 202411) - Total Social Security, Medicare and Federal Income Taxes After Nonrefundable Credits
3.11.14.26.16	Line 8e (202012 - 202411) - Refundable Credit Qualified Sick and Family Leave Wages Taken Before April 1, 2021
3.11.14.26.17	Line 8f (202112 - 202411) - Refundable Credit Qualified Sick and Family Leave Wages Taken After March 31, 2021 and Before October 1, 2021
3.11.14.26.18	Line 8g (202012 - 202411) - Qualified Sick Leave Wages for Leave Taken Before April 1, 2021
3.11.14.26.19	Line 8h (202012 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 8g
3.11.14.26.20	Line 8i (202012 - 202411) - Qualified Family Leave Wages for Leave Taken Before April 1, 2021
3.11.14.26.21	Line 8j (202012 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 8i
3.11.14.26.22	Line 8k (202112 - 202411) - Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021
3.11.14.26.23	Line 8l (202112 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 8k
3.11.14.26.24	Line 8m (202112 - 202411) - Qualified Family Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021
3.11.14.26.25	Line 8n (202112 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 8m
3.11.14.26.26	Lines 10 through 12 - FUTA Indicator Code (FIN Code)
3.11.14.26.27	Line 13 - State Code
3.11.14.26.28	Line 14 - FUTA Contributions Paid
3.11.14.26.29	Line 15 - Total FUTA Wages
3.11.14.26.30	Line 16 - FUTA Tax
3.11.14.26.31	Line 17, Column (a) - FUTA State Code

- 
- 3.11.14.26.32 Line 18, Column (h) - FUTA Contributions Paid
  - 3.11.14.26.33 Line 19 - FUTA Total Tentative Credit
  - 3.11.14.26.34 Line 20 - Total FUTA Wages
  - 3.11.14.26.35 Line 24 - FUTA Tax
  - 3.11.14.26.36 Loose Schedule H
    - 3.11.14.26.36.1 Loose Filed Calendar Year Schedule H (with Remittance)
    - 3.11.14.26.36.2 Loose Filed Calendar Year Schedule H (without Remittance)
    - 3.11.14.26.36.3 Loose Filed Fiscal Year Schedule H (with or without Remittance)
    - 3.11.14.26.36.4 Loose Filed Amended Schedule H
  - 3.11.14.27 Schedule D (Form 1041) - Capital Gains and Losses
    - 3.11.14.27.1 Schedule D, Part I and II (Page 1)
    - 3.11.14.27.2 Schedule D, Part III, (Page 2)
    - 3.11.14.27.3 Schedule D, Part V (Page 2)
    - 3.11.14.27.4 Schedule D-1, Continuation
  - 3.11.14.28 Form 8949 - Sales and Other Dispositions of Capital Assets
    - 3.11.14.28.1 Line 1(f) - Part I Short-Term (Page 1)
    - 3.11.14.28.2 Line 1(f) - Part II Long-Term (Page 2)
  - 3.11.14.29 Form 8995 / Form 8995-A - Qualified Business Income Deduction
    - 3.11.14.29.1 Line 3 or Line 2 - Qualified Business Net Loss Carryforward
    - 3.11.14.29.2 Line 5 or Line 27 - Qualified Business Income Component
    - 3.11.14.29.3 Line 7 or Line 29 - Qualified REIT Dividends and PTP Loss Carryforward
    - 3.11.14.29.4 Line 9 or Line 31 - Qualified REIT/PTP Component
    - 3.11.14.29.5 Line 12 or Line 34 - Net Capital Gains
    - 3.11.14.29.6 Line 16 or Line 6 - Total Qualified Business Loss Carryforward
    - 3.11.14.29.7 Line 38 - Domestic Production Activities Deduction
    - 3.11.14.29.8 Line 17 or Line 40 - Total Qualified REIT Dividends and PTP Loss Carryforward
  - 3.11.14.30 Form 4136 - Credit for Federal Tax Paid on Fuels
  - 3.11.14.31 Form 8978 - Partner's Audit Liability Under Section 6226
    - 3.11.14.31.1 Source of Review Year Adjustment Check Boxes (Form 8978 and Schedule A (Form 8978))
    - 3.11.14.31.2 Line 14, Part I - Total Reporting Year Tax
    - 3.11.14.31.3 Line 16, Part II - Total Penalties
    - 3.11.14.31.4 Line 18, Part III - Total Interest Amount
  - 3.11.14.32 Form 965-A - Individual Report of Net 965 Tax Liability
    - 3.11.14.32.1 Part I - Report of Net Tax Liability and Election to Pay Installments
      - 3.11.14.32.1.1 Line 1 Row - 1(a), 1(j) and 1(k)
      - 3.11.14.32.1.2 Line 2 Row - 2(a), 2(j) and 2(k)
      - 3.11.14.32.1.3 Line 3 Row - 3(a), 3(j) and 3(k)
      - 3.11.14.32.1.4 Line 4 - Row 4(a), 4(j) and 4(k)
      - 3.11.14.32.1.5 Line 6 - Part I Additional Information Indicator

- 
- 3.11.14.32.2 Part IV - Annual Report of Deferred Net 965 Tax Liability
    - 3.11.14.32.2.1 Line 1(f) - 2017 Net Tax Liability Triggered Amount 1
    - 3.11.14.32.2.2 Line 2(f) - 2018 Net Tax Liability Triggered Amount 1
    - 3.11.14.32.2.3 Line 3(f) - 2019 Net Tax Liability Triggered Amount 1
    - 3.11.14.32.2.4 Line 4(f) - 2020 Net Tax Liability Triggered Amount 1
    - 3.11.14.32.2.5 Line 6 - Part IV Additional Information Indicator
    - 3.11.14.32.2.6 Column (i) Total - Total Deferred Net Tax Liability Amount
  - 3.11.14.33 Form 8941 - Credit for Small Employer Health Insurance Premiums
  - 3.11.14.34 Reserved
  - 3.11.14.35 Form 3800 - General Business Credit
    - 3.11.14.35.1 Line 1a - Form 3468 Part II
    - 3.11.14.35.2 Line 1b - Form 7207
    - 3.11.14.35.3 Line 1c - Form 6765
    - 3.11.14.35.4 Line 1d - Form 3468, Part III
    - 3.11.14.35.5 Line 1e - Form 8826
    - 3.11.14.35.6 Line 1f - Form 8835, Part II
    - 3.11.14.35.7 Line 1g - Form 7210
    - 3.11.14.35.8 Line 1h - Form 8820
    - 3.11.14.35.9 Line 1i - Form 8874
    - 3.11.14.35.10 Line 1j - Form 8881, Part I
    - 3.11.14.35.11 Line 1k - Form 8882
    - 3.11.14.35.12 Line 1l - Form 8864 (diesel)
    - 3.11.14.35.13 Line 1m - Form 8896
    - 3.11.14.35.14 Line 1n - Form 8906
    - 3.11.14.35.15 Line 1o - Form 3468, Part IV
    - 3.11.14.35.16 Line 1p - Form 8908
    - 3.11.14.35.17 Line 1q - Form 7218, Part II
    - 3.11.14.35.18 Line 1r - Form 8910 (2005 - 2023)
    - 3.11.14.35.19 Line 1s - Form 8911, Part I
    - 3.11.14.35.20 Line 1t - Form 8830
    - 3.11.14.35.21 Line 1u - Form 7213, Part II
    - 3.11.14.35.22 Line 1v - Form 3468, Part V
    - 3.11.14.35.23 Line 1w - Form 8932
    - 3.11.14.35.24 Line 1x - Form 8933
    - 3.11.14.35.25 Line 1y - Form 8936, Part II
    - 3.11.14.35.26 Line 1z - Form 8834 (2009 - 2022)
    - 3.11.14.35.27 Line 1aa - Form 8936, Part V
    - 3.11.14.35.28 Line 1bb - Form 8904
    - 3.11.14.35.29 Line 1cc - Form 7213, Part I

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- 3.11.14.35.30 Line 1dd - Form 8881, Part II
  - 3.11.14.35.31 Line 1ee - Form 8881, Part III
  - 3.11.14.35.32 Line 1ff - Form 8864, Line 8
  - 3.11.14.35.33 Line 1gg - Form 7211, Part II
  - 3.11.14.35.34 Line 1zz - Other Credits
  - 3.11.14.35.35 Line 3 - Form 8844
  - 3.11.14.35.36 Line 4a - Form 3468, Part VII
  - 3.11.14.35.37 Line 4b - Form 5884
  - 3.11.14.35.38 Line 4c - Form 6478
  - 3.11.14.35.39 Line 4d - Form 8586
  - 3.11.14.35.40 Line 4e - Form 8835, Part II
  - 3.11.14.35.41 Line 4f - Form 8846
  - 3.11.14.35.42 Line 4g - Form 8900
  - 3.11.14.35.43 Line 4h - Form 8941
  - 3.11.14.35.44 Line 4i - Form 6765 ESB Credit
  - 3.11.14.35.45 Line 4j - Form 8994
  - 3.11.14.35.46 Line 4k - Form 3468, Part VII
  - 3.11.14.35.47 Line 4z - Other Specified Credits
  - 3.11.14.35.48 Lines 1-38, Column (b), Part V (Form 3800) - Elective Payment or Transfer Registration Number
  - 3.11.14.36 Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF)
  - 3.11.14.37 Form 8960, Net Investment Income Tax
  - 3.11.14.38 Form 8936 (Schedule A), Clean Vehicle Credit Amount
  - 3.11.14.39 Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties
  - 3.11.14.40 Decedent Returns - Form 1040, Form 1040-SR, Form 1040A, and Form 1040EZ
    - 3.11.14.40.1 Correspondence Procedures for Decedent Returns
    - 3.11.14.40.2 Conversion Procedure for Decedent Returns
    - 3.11.14.40.3 Transferring Tax Data for Decedent Return - Form 1040 to Form 1041
    - 3.11.14.40.4 Transferring Tax Data for Decedent Return - Form 1040A to Form 1041
    - 3.11.14.40.5 Transferring Tax Data for Decedent Return - Form 1040EZ to Form 1041
  - 3.11.14.41 Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts
    - 3.11.14.41.1 Part II, Tax Computation Section - Lines 1a - 20b (Form 1041-QFT)
      - 3.11.14.41.1.1 Income Section - Lines 1a - 5 (Form 1041-QFT)
        - 3.11.14.41.1.1.1 Line 1a - Interest Income (Form 1041-QFT)
        - 3.11.14.41.1.1.2 Line 2a - Total Ordinary Dividends (Form 1041-QFT)
        - 3.11.14.41.1.1.3 Line 2b Qualified Dividends Allocable to Estate or Trust (Form 1041-QFT)
        - 3.11.14.41.1.1.4 Line 3 - Capital Gain (or Loss) (Form 1041-QFT)
          - 3.11.14.41.1.1.4.1 Schedule D-1 (Form 1041) - Continuation Sheet for Schedule D (Form 41-QFT)
        - 3.11.14.41.1.1.5 Line 4 - Other Income (or Loss) (Form 1041-QFT)

- 3.11.14.41.1.1.6 Line 5 - Total Income (Form 1041-QFT)
- 3.11.14.41.1.2 Deduction Section - Lines 6 - 10, (Form 1041-QFT)
  - 3.11.14.41.1.2.1 Lines 6 - 9, Deductions (Form 1041-QFT)
  - 3.11.14.41.1.2.2 Line 10 - Total Deductions (Form 1041-QFT)
- 3.11.14.41.1.3 Tax and Payments Section - Lines 11 - 21b (Form 1041-QFT)
  - 3.11.14.41.1.3.1 Line 11 - Taxable Income (Form 1041-QFT)
  - 3.11.14.41.1.3.2 Line 12 - Tax (Form 1041-QFT)
  - 3.11.14.41.1.3.3 Line 13 - Credits (Form 1041-QFT)
  - 3.11.14.41.1.3.4 Line 15 - Net Invest Income Tax Form 8960 (Form 1041-QFT)
  - 3.11.14.41.1.3.5 Line 16 - Total Tax (Form 1041-QFT)
  - 3.11.14.41.1.3.6 Line 17 - Payments (Form 1041-QFT)
  - 3.11.14.41.1.3.7 Line 18 - Elective Payment Election Amount From Form 3800 (Form 1041-QFT)
  - 3.11.14.41.1.3.8 Lines 19 and 20 - Amount Owed/Overpayment (Form 1041-QFT)
  - 3.11.14.41.1.3.9 Lines 21a and 21b - Credit Elect/Refund (Form 1041-QFT)
- 3.11.14.41.2 ♦Signature♦ (Form 1041-QFT)
- 3.11.14.41.3 ♦Paid Preparer's Section♦ (Form 1041-QFT)
- 3.11.14.42 Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement Trusts (ANST)
  - 3.11.14.42.1 Part II - Tax Computation Section (Form 1041-N)
    - 3.11.14.42.1.1 Income Section - Line 1a through Line 5 (Form 1041-N)
      - 3.11.14.42.1.1.1 Line 1a - Interest Income (Form 1041-N)
      - 3.11.14.42.1.1.2 Line 2a - Total Ordinary Dividends (Form 1041-N)
      - 3.11.14.42.1.1.3 Line 2b - Qualified Dividends (Form 1041-N)
      - 3.11.14.42.1.1.4 Line 3 - Capital Gain (or Loss) (Form 1041-N)
      - 3.11.14.42.1.1.5 Line 4 - Other Income (or Loss) (Form 1041-N)
      - 3.11.14.42.1.1.6 Line 5 - Total Income (Form 1041-N)
    - 3.11.14.42.1.2 Deductions Section - Lines 6 - 12 (Form 1041-N)
      - 3.11.14.42.1.2.1 Lines 6 - 11 (Form 1041-N)
      - 3.11.14.42.1.2.2 Line 12 - Total Deductions (Form 1041-N)
    - 3.11.14.42.1.3 Tax and Payments Section - Lines 13 - 23 (Form 1041-N)
      - 3.11.14.42.1.3.1 Line 13 - Taxable Income (Form 1041-N)
      - 3.11.14.42.1.3.2 Line 14 - Tax (Form 1041-N)
      - 3.11.14.42.1.3.3 Line 15 - Credits (Form 1041-N)
      - 3.11.14.42.1.3.4 Line 16 - Total Tax (Form 1041-N)
      - 3.11.14.42.1.3.5 Line 17 - Net 965 Tax Liability Paid from Form 965-A (TY2017 and later) (Form 1041-N)
      - 3.11.14.42.1.3.6 Line 18 - Payments (Form 1041-N)
      - 3.11.14.42.1.3.7 Line 19 - Elective Payment Election Amount From Form 3800 (Form 1041-N)
      - 3.11.14.42.1.3.8 Lines 20 and 21 - Tax Due/Overpayment (Form 1041-N)
      - 3.11.14.42.1.3.9 Lines 22a and 22b - Credit Elect/Refund (Form 1041-N)
    - 3.11.14.42.2 Penalty and Interest Code Editing (Form 1041-N)

- 3.11.14.42.3 ♦Signature♦ (Form 1041-N)
- 3.11.14.42.4 Paid Preparer's Section (Form 1041-N)
- 3.11.14.43 Prior Year Returns - Form 1041
  - 3.11.14.43.1 Prior Year Returns - General Information
  - 3.11.14.43.2 Prior Year Returns - Editing Procedures
    - 3.11.14.43.2.1 Prior Year Returns - Form 1041 (Page 1)
    - 3.11.14.43.2.2 Prior Year Returns - Schedule G (Form 1041)
    - 3.11.14.43.2.3 Prior Year Returns - Schedule D (Form 1041)
    - 3.11.14.43.2.4 Prior Year Returns - Form 3800 (General Business Credits)
    - 3.11.14.43.2.5 Prior Year Returns - Form 8941 (Credit For Small Employer Health Insurance Premiums)
- 3.11.14.44 ♦Routing Guide for Attachments♦

Exhibits

- 3.11.14-1 Form 1041 Transcription Lines
- 3.11.14-2 Form 1041-QFT Transcription Lines
- 3.11.14-3 Form 1041-N Transcription Lines
- 3.11.14-4 Due Date Chart
- 3.11.14-5 IRC Sections and Actions to be taken on Form 1041
- 3.11.14-6 ♦Potential Frivolous Arguments for Examination Review♦
- 3.11.14-7 U.S. Possessions ZIP Codes
- 3.11.14-8 Province, Foreign State and Territory Abbreviations
- 3.11.14-9 USPS Track & Confirm
- 3.11.14-10 Acronyms and Abbreviations



3.11.14.1  
(01-01-2025)

## Program Scope and Objectives

- (1) The **purpose** of Document Perfection is to code and perfect (edit) documents being input to the Automated Data Processing (ADP) System to make them adaptable to computer processing and to recognize and properly dispose of accompanying attachments. Special codes are entered into the computer to perform specific functions.
- (2) Instructions in this IRM are for a typical return. Apply the instructions as far as possible when a situation is not explained.
- (3) In case of a conflict of instructions between this general sub-section and the subsequent specific sub-section, the specific sub-section will govern.
- (4) Numerical listings (e.g., (1), (2)) show paragraph numbers to be followed in order.
- (5) Alpha and bullet listings (e.g., a., b., c.) show instructions or information that is important but the order in which they are to be considered is not important.
- (6) This IRM cannot address every possibility that will arise while correcting returns or documents. Taxpayer intent must be taken into consideration. In some cases, it will be necessary to refer the issue to your Subject Matter Expert (SME), lead and/or manager to decide the proper editing.
- (7) IRM 3.11.14 gives Code & Edit (C&E) procedures for the following returns and their related Schedules and Forms:
  - Form 1041 (U.S. Income Tax Return for Estates and Trusts).
  - Form 1041-QFT (U.S. Income Tax Return for Qualified Funeral Trusts).
  - Form 1041-N (U.S. Income Tax Return for Electing Alaska Native Settlement Trusts (ANST)).
- (8) Form 1041 is used by a fiduciary of a domestic estate, trust, or bankruptcy estate to report the following:
  - Income received and expenses incurred during the taxable period by the estate or trust.
  - Income that is either accumulated or held for future distribution or distributed currently to the beneficiaries.
  - Any applicable tax liability of the fiduciary.
- (9) **Audience** - These IRM procedures apply to employees responsible for coding and editing returns:
  - Clerks
  - Lead Clerk
  - Supervisory Clerk
  - Tax Examining Technicians
  - Lead Tax Examining Technicians
  - Supervisory Tax Technicians.
- (10) **Policy Owner** - The Director of Submission Processing.
- (11) **Program Owner** - The Return Processing Branch, Business Master File (BMF) section.

- (12) **Primary Stakeholders** - Accounts Management (AM), Small Business/Self-Employed (SBSE), Large Business and International (LB&I), Chief Financial Officer (CFO), Taxpayer Advocate (TAS), Chief Counsel, Information Technology programmers, Statistics of Income (SOI), Tax Exempt/Government Entities (TEGE), Compliance, Modernized E-file (MeF), Submission Processing (SP)
- (13) Form 1041-QFT was added to the Internal Revenue Code by the Taxpayer Relief Act of 1997 to permit certain trusts which previously filed Form 1041 as Grantor Trusts to elect Qualified Funeral Trust status. See IRM 3.11.14.41, Form 1041-QFT, U.S. Income tax Return for Qualified Funeral Trusts, for detailed instructions.
- All Domestic Forms 1041-QFT will be processed at the Kansas City Submission Processing Campus (KCSPC) and all International Forms 1041-QFT will be processed at the Ogden Submission Processing Campus (OSPC).
- Exception:** Domestic Forms 1041-QFT that are erroneously sent to Ogden will be processed in Ogden.
- (14) Form 1041-N was added by IRC 671 of the Economic Growth and Tax Relief Reconciliation Act of 2001. **All** Form 1041-N will be processed at the Ogden Submission Processing Campus (OSPC) **only**. See IRM 3.11.14.42, Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlements, for detailed instructions.

3.11.14.1.1  
(01-01-2025)  
**Background**

- (1) The purpose of Document Perfection is to code and edit (perfect) returns and other documents for input to the Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP) or the Service Center Recognition Image Processing System (SCRIPS). In addition, Document Perfection forwards any other documents or attachments not related to the processing of the returns to the function responsible for handling them.
- (2) It is not the purpose of Code and Edit to mathematically verify or to check the validity of the returns and other documents being processed unless otherwise specified in the applicable subsection. The computer and/or Error Correction (Resolution) will perform these functions if the returns and other documents are coded and edited as prescribed in the applicable subsections.
- (3) While working assigned cases, Submission Processing (SP) employees will come across some that are blocked on IDRS and is shown by an IDRS security violation message, "Unauthorized Access to This Account". Forward the return to your manager. Managers will notify the local Planning and Analysis (P&A) Staff who will scan the case and send encrypted information to
- #
- will retain the original case in a file awaiting access (can take up to 5 business days). Once notified access was granted, the case is worked following applicable procedures.
- (4) All employees must do their due diligence to protect the privacy of sensitive data for taxpayers, including personally identifiable information (PII), such as Federal Tax Information (FTI, hereafter called tax information), tax return, financial, and employment information regardless of format from unauthorized disclosure.

3.11.14.1.2  
(01-01-2025)

## Authority

- (1) The Internal Revenue Code of 1986 or more commonly known as the Internal Revenue Code (IRC) is the authority for these procedures. Treasury/IRS rules and regulations interpret the law. The IRC was amended by acts and public laws such as the following:

- The Protecting Americans from Tax Hikes (PATH) Act
- Hiring Incentives to Restore Employment (HIRE) Act
- Consolidated Appropriations Act (Extenders)
- American Taxpayer Relief Act (ATRA)
- Health Care and Education Reconciliation Act
- Patient Protection and Affordable Care Act (ACA)
- Foreign Account Tax Compliance Act (FATCA)
- Revenue Reconciliation Act of 1998 (RRA 98)
- Public Law (PL) 114-41, of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, changed the return due dates for returns of partnerships, and C corporations.

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

- (2) All Policy Statements for Submission Processing are contained in IRM 1.2.12, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities.
- (3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>. The TBOR requires the IRS to protect taxpayer rights to privacy and confidentiality.

3.11.14.1.3  
(01-01-2025)

## Responsibilities

- (1) The Director of the Submission Processing Campus (SPC) is responsible for monitoring operational performance for that SPC.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The team manager/lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The team employees are responsible to follow the instructions contained in this IRM and maintain updated IRM procedures.
- (5) All employees are responsible for protecting the privacy and security of our taxpayers sensitive information which is one of IRS's highest priorities.

3.11.14.1.4  
(11-07-2017)

## Program Management and Review

- (1) Ensure documents are coded and edited ready for transcription.
- (2) **Program Reports** - Batch Block Tracking System (BBTS) Report.
- (3) **Program Effectiveness** - is measured by the following:
- Embedded Quality Submission Processing (EQSP)
  - Balanced Measures

- Managerial reviews

(4) **Annual Review:** is done by the Federal Managers Financial Integrity Act (FMFIA) review.
- 3.11.14.1.5  
(11-07-2017)  
Program Controls
- (1) Quality Review conducts a statistically valid sample size review of completed work to ensure IRM guidelines are followed.

- 3.11.14.1.6  
(01-01-2023)  
Terms/Definitions/  
Acronyms
- (1) The following is a table of interpretation words that need clarification:

Word	Definition	Example of using a word that is open to interpretation (This column is for illustration purposes only)
Fair	Give accurate and professional service to all persons without regard to personal bias.	Treat the customer in a fair manner when working with FOIA requests.
T/C	In form exhibits a T/C shows the line as transcribed and computed during processing.	See Exhibit 3.11.14-1, Form 1041 Transcription Lines, Line 9.
Timely	Give the time frame to consider what is or is not timely.	Process all IMF adjustments in a timely fashion.
Usually	Give the exceptions when something is not required or what would create the unusual circumstance.	Pay adjustments will be accomplished within a reasonable amount of time, usually within two (2) pay periods.

- (2) There are specific terms used when dealing with estates and trusts. See below:

Description	Definition
Beneficiary	A person designated as the recipient of funds or other property under a trust or an estate.
Corpus	The principal sum or capital of a trust or an estate, as distinguished from interest or income.

Description	Definition
Decedent Estate	A legal entity created as the result of a person's death. The estate consists of the real and/or personal property of the deceased person. The estate pays any debts owed by the decedent and then distributes the balance of the estate's assets to the beneficiaries of the estate.
Exemption Amounts	Decided based on whether the fiduciary is filing for a decedent's estate or trust. Exemption amounts are claimed on Line 21 of Form 1041.
Fiduciary	Trustee of a trust; or executor, executrix, administrator, administratrix, personal representative, or person in possession of property of a decedent's estate.
Maker, Grantor, etc.	The person/organization to the extent such person /organization either creates a trust, or directly or indirectly makes a gratuitous transfer to the trust.
Trust	A legal entity created under state law and taxed under federal law. The trust is created either under a will or inter vivos action.

(3) There are many types of trusts as shown in the following:

Description	Definition
Simple Trust	<p>When the trust instrument requires that all income be distributed currently, with no authority to make charitable contributions, and the trust doesn't distribute amounts allocated to the corpus of the trust.</p> <p><b>Note:</b> A trust is a Simple Trust only for the year in which it distributes income and makes no other distributions to beneficiaries. For a year when the trust doesn't meet these requirements, it is a "Complex Trust."</p>
Complex Trust	A trust which, for the taxable year, doesn't qualify as a <b>Simple Trust</b> .
Grantor Trust	A trust in which the grantor retains certain powers of ownership or benefits. In general, a grantor trust is ignored for tax purposes and all income, deductions, etc., from the trust is taxable Income of the grantor.
Grantor Trusts ( <b>Non-Taxable</b> )	Report Income, Deductions, and Credits on Form 1040.
Grantor Trusts ( <b>Partially Taxable</b> )	Report Income, Deductions, and Credits on Form 1041.
Ancillary and Domiciliary Trust	A trust which exists in a <b>foreign</b> state because the grantor is domiciled (resides) in another state.
Clifford Trust	A grantor type trust where the assets are placed in a trust but there is still some ownership taxable to the grantor.
Conservatorship	A trust (not an estate) which is usually set up for an incompetent person (Not necessarily a trust for tax purposes).



Description	Definition
Generation Skipping Trust	A trust with beneficiaries who are more than one generation younger than the grantor's generation.
Guardianship/Custodianship	A trust usually set up for a minor (Not necessarily a trust for tax purposes).
Inter Vivos Trust	Established by a grantor during the grantor's lifetime.
Irrevocable Trust	The grantor or non-adverse party doesn't have power to revoke the trust. The trust will pay all taxes unless the grantor retains other powers of ownership or benefit. The trust cannot be revoked or amended.
Non-Explicit Trust	An arrangement that has substantially the same effect as a trust will be treated as a trust even though it is not an explicit trust. Examples of such arrangements are insurance and annuity contracts, arrangements involving life estates and remainders. Non-Explicit Trusts do not add Decedent's Estate.
Pooled Income Fund	A fund maintained by a public charity which gives contributors to the fund with an income interest for life with remainder to the public charity.
QTIP Trust	A trust established, whether during life or at death, for the benefit of the grantor's or decedent's spouse that qualifies for the gift or estate tax marital deduction as qualified terminable interest property described in IRC 2523(f) (gift tax) or IRC 2056(b)(7) (estate tax).

Description	Definition
Qualified Disability Trust	A qualified disability trust is normally a trust set up for a person that qualifies under the Social Security Act as being 100% disabled. The trust is entitled to a larger exemption than a simple or complex trust.
Qualified/Pre-Need Funeral Trust	A trust which has elected to be taxed as a qualified funeral trust. Normally, one Form 1041-QFT will be filed in lieu of one or more Form 1041. <b>However</b> , if Form 1041 is received with the notation "QUALIFIED FUNERAL TRUST", "PRE-NEED FUNERAL TRUST", etc., process as a Form 1041 filed for a Grantor Trust.
Residual Trust	Established under the terms of the will to receive that part of an estate that remains after the payment of all debts, charges, devises, and specific and pecuniary bequests.
Revocable Trust	The grantor or a non-adverse party has power to revoke the trust. The grantor of the trust will pay the taxes of the trust on their Form 1040 return. The trustee will file Form 1041 return for <b>Information Only</b> purposes unless they select an optional filing method.
Testamentary Trust	Set forth or contained in a Will or a formal declaration of a person's wishes as to the disposition of the property after their death. A paper, instrument, document, gift, appointment, etc., is said to be <b>testamentary</b> when it is written or made so as not to take effect until after the death of the person making it, and to be revocable and retain the property under their control during their life, although they will have believed that it would operate as an instrument of a different character.
Trust Under the Will	The same as a <b>Testamentary Trust</b> .

(4) There are many types of estates, as shown below:

Description	Definition
Ancillary and Domiciliary Estate	An estate which exists in a <b>foreign</b> state because the taxpayer resided in another state at the time of death.
Bankruptcy Estate	A separate and distinct taxable entity from the individual debtor created when an individual debtor files for bankruptcy under Chapter 7 or 11. This creates a separate <b>estate</b> consisting of property that belongs to the debtor prior to the filing date.
Decedent's Estate	Estate of a deceased person that is a taxable entity separate from the decedent. It exists until the final distribution of the assets are made to the heirs and other beneficiaries.
Probate Estate	The same as an Estate Entity. Probating an estate in court is done to establish that the Will is authentic or valid.

(5) See Exhibit 3.11.14-10, Acronyms and Abbreviations, for a list of common acronyms.

3.11.14.1.7  
(01-01-2022)  
**Related Resources**

(1) Here are other websites used in accomplishing the work:

- Servicewide Electronic Research Program (SERP)
- Submission Processing Design Center (SPDC)
- Integrated Data Retrieval System (IDRS)

3.11.14.2  
(01-01-2022)  
**General Information**

(1) This IRM can't address every possibility that occurs while perfecting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), Lead or manager to decide the proper editing.

3.11.14.2.1  
(01-01-2025)  
**Schedules/Forms  
Associated with Form  
1041**

(1) The following schedules are found within Form 1041:

- Schedule A (Charitable Deductions) - Used by a trust that claims a contribution deduction under IRC 642(c), or by a trust described in IRC 4947(a)(2).
- Schedule B (Income Distribution Deduction).
- Schedule G (Tax Computation).

(2) Listed below are other schedules and forms which will be filed with Form 1041:

- Form 1040 Schedule C, Profit or Loss from Business (Sole Proprietorship)
- Form 1040 Schedule E, Supplemental Income and Loss
- Form 1040 Schedule F, Profit or Loss from Farming
- Form 1040 Schedule H, Household Employment Taxes
- Form 1041 Schedule D, Capital Gains and Losses
- Form 1041 Schedule D-1, Continuation Sheet for Schedule D for 2012 and prior years only.
- Form 1041 Schedule I, Alternative Minimum Tax-Estates and Trusts
- Form 1041 Schedule J, Accumulation Distribution for Certain Complex Trusts
- Form 1041 Schedule K-1, Beneficiary's Share of Income, Deductions, Credits, etc., - Used to report each beneficiary's share of the Income, Deductions, Credits, and Alternative Minimum Taxable Income from the estate or trust.
- Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts - Used by a trust that claims a contribution deduction under IRC 642(c), or by a trust described in IRC 4947(a)(2).
- Form 1041-ES, Estimated Tax for Estates and Trusts - Used to figure and pay estimated tax for fiduciaries.
- Form 1041-T, Allocation of Estimated Tax Payments to Beneficiaries - Used by an estate or trust to make an election under IRC 643(g) to allocate an estimated tax payment to beneficiaries.
- Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts
- Form 3800, General Business Credit
- Form 4136, Credit for Federal Tax Paid on Fuels
- Form 4797, Sale of Business Property
- Form 4952, Investment Interest Expense Deduction
- Form 5884-A, Employee Retention Credit for Employers Affected by Qualified Disasters
- Form 5884-B, New Hire Retention Credit
- Form 8938, Statement of Specified Foreign Financial Assets
- Form 8941, Credit for Small Employer Health Insurance Premiums
- Form 8948, Preparer Explanation for Not Filing Electronically
- Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
- Form 8960, Net Investment Income Tax - Individuals, Estates, and Trusts
- Form 8936 (Schedule A), Clean Vehicle Credit Amount

3.11.14.2.2  
(02-12-2024)

◆ **Business Master File (BMF) Consistency** ◆

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Code and Edit (C&E) processing IRMs.
- (2) Topics for BMF Consistency have been shown and developed as a coordinated effort between Ogden, Kansas City, and Return Processing Branch BMF C&E / Error Resolution Systems (ERS).
- (3) BMF Consistency subsections are shown by a ◆ (diamond) in front of and after the title.
- (4) Text in normal print is the common processes for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.11.14.2.3  
(04-10-2024)  
◆IRM Deviation  
Procedures◆

- (1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevated through proper channels for executive approval.

3.11.14.2.4  
(01-01-2025)  
◆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 must. 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 Taxpayer Services Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating with Operations Assistance Requests (OARs).
- (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 can't 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 is 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) IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.11.14.2.4.1  
(01-01-2024)  
◆TAS Service Level  
Agreements (SLA)◆

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business/Self-Employed (SB/SE) Division, Tax Exempt Government Entities (TE/GE), Criminal Investigation (CI), Appeals and Large Business and International (LB&I), that outline the procedures and responsibilities for processing Taxpayer Advocate (TAS) casework when either the statutory or delegated authority to complete a case transaction rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are found at <https://irs.gov.sharepoint.com/sites/TAS/SitePages/SLA.aspx>.

- 3.11.14.2.5  
(02-12-2024)  
◆Business Master File (BMF) Identification (ID) Theft◆

(1) BMF Identification (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of ID Theft, give the entire case to the manager/lead.

(2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of “ID Theft”; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam) or Fraud review.

(3) Effective January 1, 2017, Computer Condition Code “E” will be edited on Form 1041 , (only), for any year after the SP BMF ID Theft Liaison finds a potential identity theft filing.
- 3.11.14.2.6  
(01-01-2022)  
◆Foreign Currency◆

(1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), add in the letter to resubmit in U.S. currency.
- 3.11.14.2.7  
(01-01-2016)  
◆Protective Claims◆

(1) Returns marked as “Protective Claim,” “Protective Refund”, “Protective Claim for Refund”, or similar statement will be removed from the batch and routed to Accounts Management (AM). Notate “Protective Claim” in the remarks box of Form 4227, Intra-SC Reject or Routing Slip.

Note: If the return is amended, do not remove from batch. Edit Computer Condition Code “G” and follow normal processing procedures.
- 3.11.14.2.8  
(01-01-2023)  
◆Criminal Investigation (CI) Referrals◆

(1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC are willful attempts to evade or defeat the income tax. Flagrant criminal activity is, but is not limited to, the failure to pay taxes due and/or taxes collected or withheld and false claims for refunds based on bogus return information.

#

Refund Claim	Kansas City, and Ogden
	<div><div>a. Make a copy of the first two pages of the tax return along with any pages of the return that appears suspicious.</div><div>b. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.</div><div>c. Route the copy to: Ogden, Mail Stop 9001, Criminal Investigation (CI).</div><div>d. Staple a post-it notes with the notation of “Copy to CI”, or “CI Referral”, or similar language in the lower left corner side of the return. See IRM 3.11.14.10.7, Refund Returns (45 Day Jeopardy and High Dollar Refunds).</div><div>e. Edit AC 341 on the return.</div><div>f. Continue processing the return.</div></div>

#



- (3) Because of the repetitive nature of the Code and Edit (C&E) function, C&E Tax Examining technicians often recognize income tax return data which is outside of the norm for data found on similar returns for each income tax return type. If C&E finds return characteristics not meeting Audit Code or Exam referral criteria it deems suspicious, CI is available to review the referral.
- (4) If a suspicious return is found, do the following:
  - Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious.
  - Attach Form 4227, **Intra-SC Reject or Routing Slip**, to the copy.
  - Route the copy as shown in the table below.

Ogden	Kansas City
Mail Stop 9001, Criminal Investigation (CI)	Internal Revenue Service 1973 North Rulon White Blvd. Mail Stop 9001 Criminal Investigation (CI) Ogden, UT 84404

- Edit “Copy to CI”, or “CI Referral”, or similar language in the lower left corner going vertically up the side of the return.
  - Continue processing the return.
- (5) If the return fits other criteria (e.g., Frivolous Argument), edit the return properly.

3.11.14.2.9  
(01-01-2022)  
◆ **Examination (Exam)**  
“Funny Box”◆

- (1) The primary objective in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination will give support and assist Submission Processing (SP) with any questionable return shown during processing. Exam has a vast multitude of programs and tolerance criteria already shown in various IRM sections. Exam doesn’t restrict SP with the flexibility to refer questionable returns other than what is currently shown in various IRMs.

**for Examination, Frivolous Return Program (FRP) for review. Pay particular attention to returns with Form 1099-OID attached.**

3.11.14.3  
(01-01-2025)  
**General Editing Guidelines**

- (1) The general editing guidelines in this subsection are used to edit:
  - Form 1041, U.S. Income Tax Returns for Estates or Trusts.
  - Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts. See IRM 3.11.14.41, Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts, paragraphs (1) through (8) for more information prior to editing the return.
  - IRM 3.11.14.42 , Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement Trusts, paragraphs (1) through (5) for more information prior to editing the return.

- (2) General instructions eliminate repetition of the same instructions for each return. If the general instructions and the specific instructions conflict, follow the specific instructions.
- (3) **Do not** edit brackets or parentheses around amounts clearly shown to be negative by the presence of a minus sign (-).

**Reminder:** It will be necessary to bracket negative amounts when editing negative entries on transcription lines (i.e., computing and entering a line entry, entering a missing line entry, etc.,)

- (4) Instructions for editing Schedules K-1 are in IRM 3.0.101, Schedule K-1 Processing.
- (5) Received date is edited in MMDDYY format.
- (6) If a return is filed on a tax form for other than the correct tax year, convert the tax return to the current year format. See IRM 3.11.14.43, Prior Year Returns - Form 1041.
- (7) If a current year 2024 return is filed on a 2000 - 2023 tax form, renumber the prior year return to comply with current year line numbers.
- (8) If a return is filed on a correct/incorrect 2023 and prior tax form, renumber the prior year return to comply with current year 2024 line numbers.
- (9) If a current year (2024) form is used to report prior year tax information, edit the tax period to reflect the prior year.

3.11.14.3.1  
(01-01-2025)  
**Examination of  
Attachments**

- (1) All attachments to the return being processed will be examined and edited as required by the attachment.
- (2) When an attachment influences the document being processed, it will remain attached unless a specific instruction requires that it be detached.
  - a. Notate any editing on Form 1041, Form 1041-QFT, and/or Form 1041-N regarding attachments, photocopying, etc., to leave a working trail. Edit the Working Trail(s) in the lower left corner going vertically up the side of the return.
  - b. Refer to the Campus Mail Routing Guide for proper disposition of attachments not found in the Routing Guide for Attachments. See IRM 3.11.14.44 , Routing Guide for Attachments.
- (3) If the document to be detached has any information that is pertinent to the return being processed, photocopy or transfer the data to a blank piece of paper and attach it to the return.
- (4) Forward any attachment requesting an adjustment or correspondence to Accounts Management Branch via Form 4227.

3.11.14.3.2  
(01-01-2025)  
**◆ Edit Marks ◆**

- (1) Edit marks are edited on the return for transcription to the Automatic Data Processing (ADP) System through the Integrated Submission and Remittance Processing (ISRP) system. Enter edit marks in brown, red, orange, purple, or green.

- (2) Only edit items on the return that are 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) Do not 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 give a legible “edit trail” for anyone who will work with the return later.
- (4) Do not re-edit edit marks entered by other areas, such as Collections, Entity or Accounts Management, except to place the marks in the correct area or perfect for legibility. Do not edit (or write) over another area’s edit marks.

**Exception:** Photocopied Returns.

- (5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.11.14.6.3.3, Correspondence Imaging Inventory (CII) Returns and IRM 3.11.14.10.6, Re-Entry Document Procedures.
- (6) For a description of specific edit marks, see the table below:

Edit Marks	Description
“X”	Deletes tax data or shows do not transcribe an item. For example, if deleting an original entry, edit an “X” to the left of the entry to delete. Edit the correct entry to the left or above the “X.”
“/”	Shows do not transcribe a form or schedule.
“//”	Finds the beginning and ending of a foreign country code in the entity area. For example, “/EI/\$” is edited for “Ireland” or “/GM/\$” is edited for “Germany.”
“c/o” or “%”	Shows an “in-care-of-name” for transcription.
Circle	Shows do not transcribe an entry. Also, deletes entity data or a Received Date. <b>Note:</b> If the taxpayer circles an entry, edit the entry.
Underline	Finds an entry for transcription (e.g., Name Control, Tax Period, etc.).
Arrow	Shows 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. <b>Note:</b> Use a double arrow to identify the same figure for transcription in two different places (along with any required transcription data between the two arrows).

Edit Marks	Description
Check Mark	Shows that an entry was manually math verified and is correct, or that the Fiduciary's Employer Identification Number (EIN) needs to be transcribed.
Bracket/ Parenthesis	Shows a negative numerical amount. <b>Note:</b> Code and Edit (C&E) is not required to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly shows a negative amount with brackets () or "-" sign. Bracket negative amounts when editing negative entries on transcription lines (e.g., computing and entering a line entry, entering a missing line entry, etc.).
Vertical Line or Decimal Point	Shows the separation of dollars and cents. <b>Note:</b> C&E is no longer required to edit a vertical line, 00, dash, or decimal point to show dollar and cents.
Zero, Dash, None or N/A	"ZERO", "DASH", "NONE" or "N/A" are valid entries except when specific instructions require editing of an entry.
Rocker	Shows the amount paid when drawn under a remittance amount.

3.11.14.3.3  
(01-01-2025)

#### Sequence - Form 1041

- (1) Document Perfection is responsible for arranging Form 1041 in the following order when transcription line entries are present:

- Pages 1, 2, and 3
- Schedule I (Form 1041)
- Form 4952
- Schedule H (Form 1040)
- Schedule D (Form 1041)
- Form 8949 valid for 2017 and later.
- Form 8995 or Form 8995-A valid for 2019 and later.
- Form 4136
- Form 8978 valid for 2017 and later.
- Form 965-A valid for 2017 and later.
- Form 8941
- Form 5884-B not valid for 2012 and later.
- Form 3800
- Form 8997 valid for 2021 and later.
- Form 8960
- Form 8936 (Schedule A) valid for 2023 and later.
- Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties. Valid for Tax Period 202312 and later.

**Note:** It is not necessary to sequence the forms and/or schedules if there are no transcription line entries, including forms with the entity section only filled in. There's no need to X forms and/or schedules not in sequence order.

(2) Below are more instructions:

- Form 1041 Schedule D-1, Pages 1 and 2 must be moved out of the sequence order for Form 1041 on 201212 and prior year returns only. Schedule D-1 is no longer valid.
- "X" any **prior year** Schedule I that supports Form 8801 (Schedule G, Line 2c\*). See IRM 3.11.14.22.2.3(2), Line 2c, Schedule G - Credit for Prior Year Minimum Tax (Form 8801).  
\*(Line 2d for 2009 and prior see IRM 3.11.14.22.2.4, Line 2d, Schedule G - Bond Credits).
- Place all Form 1041 Schedule K-1, filed as attachments to Form 1041, as the last attachment in the package or follow local agreement. **Detach current year and prior two year's Schedules K-1 and all future year Schedules K-1.**

**Example:** Tax years 2021 and later, Form 1041 Schedule K-1.

See IRM 3.0.101.5, Code and Edit, for Schedule K-1 procedures.

3.11.14.3.4  
(01-01-2022)  
**Dollar Tolerances**

(1) Taxpayers must give documentation to support claims for most gains, losses,

#  
#

a. Unless otherwise instructed, correspond for documentation to support

#

3.11.14.3.5  
(01-01-2023)  
**Editing Dollars and Cents**

(1) **Form 1041** - Edit forms and schedules as dollars only, **except** for the following lines which are dollars and cents:

- Line 24 - Total Tax
- Line 25 - Net 965 Tax Liability Paid
- Line 26 - Total Payments
- Line 27 - Estimated Tax Penalty
- Line 28/29 - Tax Due/Overpayment
- Line 30a - Credit Elect
- Line 30b - Refund
- Line 10, Schedule G, Part II - Estimated Tax Payments
- Line 11, Schedule G, Part II - Credit to Beneficiaries
- Line 13, Schedule G, Part II - Tax Paid With Extension
- Line 14, Schedule G, Part II - Federal Income Tax Withheld
- Line 15, Schedule G, Part II - Net 965 Tax Liability Amount
- Line 16, Schedule G, Part II - Payments from Form 2439

**Note:** For a display of Form 1041 transcription lines see Exhibit 3.11.14-1, Form 1041 Transcription Lines.

(2) **Form 1041-QFT** - Edit forms and schedules as dollars only, **except** for the following lines which are dollars and cents:

- Line 12 - Tax
- Line 13 - Credits
- Line 16, Total Tax
- Line 17 - Payments
- Line 18 - Elective Payment Election Amount from Form 3800
- Line 20 - Overpayment
- Line 21a - Credit Elect
- Line 21b - Refund

**Note:** For a display of Form 1041-QFT transcription lines see Exhibit 3.11.14-2, Form 1041-QFT Transcription Lines.

(3) **Form 1041-N** - Edit forms and schedules as dollars only, **except** for the following lines which are dollars and cents:

- Line 14 - Tax
- Line 15 - Credits
- Line 16, Total Tax
- Line 17 - Net 965 Tax Liability Paid
- Line 18 - Payments
- Line 19 - Elective Payment Election Amount from Form 3800
- Line 20/21 - Tax Due/Overpayment
- Line 22 - Credit Elect
- Line 22b - Refund

**Note:** For a display of Form 1041-N transcription lines see Exhibit 3.11.14-3, Form 1041-N Transcription Lines.

3.11.14.3.6  
(01-01-2016)

#### Significant Entries

(1) Reference is made throughout this IRM to “significant entries.” A significant entry is defined as any amount other than zero.

**Note:** Blank, Dash, “None,” “N/A,” or zero are not significant entries unless otherwise specified.

3.11.14.4  
(01-01-2022)

#### ◆ Action Codes ◆

(1) Action Codes are used to show whether correspondence, research, or some other editing is needed. The Action Code will set the suspense period to be assigned to the return and place the return in the workable or unworkable suspense inventory.

(2) When necessary, a three-digit action code will be assigned by the tax examiner.

(3) Edit the action code in the bottom left margin of the return.

(4) Assign action codes in the following priority order:

- a. Action Code 310 (Statute Control)
- b. Action Code 320 (Entity Control)
- c. Action Code 4XX.
- d. Action Code 6XX.
- e. Action Code 3XX.
- f. Action Code 2XX (Correspondence).

(5) Use the following table if more than one Action Code is needed:

If ...	Then ...
Action Codes are 211, 215, 225 or 226 and Action Code 341,	<ol style="list-style-type: none"> <li>1. Edit the Action Code 211, 215, 225 or 226 on the Form 1041.</li> <li>2. Edit Action Code 341 on the Form 4227, Intra-SC Reject or Routing Slip.</li> </ol>
Action Codes have the same priority,	<ol style="list-style-type: none"> <li>1. Edit the Action Code with the shorter suspense period on the Form 1041.</li> <li>2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.</li> <li>3. See IRM 3.11.14.4 (8), Action Codes for suspense periods.</li> </ol>
Action Codes have different priorities,	<ol style="list-style-type: none"> <li>1. Edit the Action Code with the higher priority on the Form 1041. <b>Exception:</b> Use Action Code 211, 215, 225 or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued.</li> <li>2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip.</li> </ol>

(6) Edit the following action codes when a return cannot be perfected:



Action Code	Description
211 (First Correspondence) or 215 (International Correspondence)	<ul style="list-style-type: none"> <li>Return is illegible, incomplete or contradictory and therefore cannot be processed.</li> <li>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.</li> </ul>
225 (Missing Signature Correspondence)	<ul style="list-style-type: none"> <li>Unsigned return (only issue for correspondence).</li> </ul>
226 (Missing Signature International Correspondence)	<ul style="list-style-type: none"> <li>Unsigned foreign return (only issue for correspondence).</li> </ul>
460 (Management Suspense)	Section 965, Treatment of Deferred Foreign Income upon Transition to Participation Exemption System of Taxation.
480 (Early Filed Suspense)	<ul style="list-style-type: none"> <li>Early filed return.</li> </ul>
610 (Renumbered non-remittance) or 611 (Renumbered with remittance)	<ul style="list-style-type: none"> <li>A return is mis-blocked (e.g., Form 1065 found in a <b>Form 1041</b> batch of work).</li> </ul>
640 (Void)	<ul style="list-style-type: none"> <li>To delete the assigned Document Locator Number (DLN) on the return (e.g., re-entry returns).</li> </ul>
650 (International)	<ul style="list-style-type: none"> <li>An international return that must be forwarded to Ogden Submission Processing Center (OSPC).</li> </ul>

(7) Continue perfecting the return after editing the action codes.

(8) Valid action codes are listed below:

Action Code	Description	Workday Suspense Period
211	First Taxpayer Correspondence	40
212	Second Correspondence	25
215	International Correspondence	45
225	Taxpayer Correspondence (signature only)	40
226	International Correspondence (signature only)	40

Action Code	Description	Workday Suspense Period
310	Statute Control	10
320	Entity Control	10
331	Frivolous Review	3
341	Manual Refund	10
342	Credit Verification	10
343	Black Liquor	10
352	Name Research	3
360	Other-in-House Research	10
420	Management Suspense A	5
440	Management Suspense C ( <b>Large Business and International (LB&amp;I) review of 1120-F in OSPC only</b> )	15
450	Management Suspense D	20
460	Management Suspense E <b>Note:</b> Used for Section 965 identification.	25
480	Early Filed Suspense	150
610	Renumber Non-remit	0
611	Renumber Remit	0
640	Void	0
650	International	0

3.11.14.5  
(01-01-2025)

**Centralized  
Authorization File (CAF)**

- (1) Editing of CAF codes is no longer required.
- (2) The Centralized Authorization File (CAF) has the type of authorization that the taxpayer gives a representative regarding the taxpayer's account. Representatives will submit Form 2848, Power of Attorney (POA) and Declaration of Representative or Form 8821, Tax Information Authorization (TIA).

If ...	Then ...
Form 2848 or Form 8821 attached,	<ol style="list-style-type: none"> <li>1. Detach the Form 2848 or Form 8821 from the Form 1041.</li> <li>2. Edit the taxpayer's name and EIN on Form 2848 or Form 8821, if missing.</li> <li>3. Edit received date on Form 2848 or Form 8821.</li> <li>4. Route Form 2848 or Form 8821 to CAF function.</li> <li>5. Edit "Action Trail" in the lower left corner going vertically up the side of the return.</li> </ol>
A General POA or Durable POA or TIA is submitted on any document other than a Form 2848 or Form 8821,	<ol style="list-style-type: none"> <li>1. Do not edit.</li> <li>2. Leave POA or TIA attached to the return.</li> <li>3. Do not route to the CAF unit.</li> </ol>

3.11.14.6  
(01-01-2025)

**Unprocessable  
Conditions and  
Correspondence Action**

- (1) This subsection details the editing to be taken to resolve unprocessable conditions on Form 1041, Form 1041-QFT and Form 1041-N.

3.11.14.6.1  
(01-01-2025)

**Unprocessable  
Conditions**

- (1) A return must have specific items before it is considered processable. Perfect all documents to the extent possible from schedules and other attachments. The specific items needed are:
- An Employer Identification Number (EIN),
  - A legible name (for name control),
  - Valid tax period,
  - Legible tax data, if tax liability is shown, and
  - A signature attesting to the perjury statement Jurat shown on the document.
- (2) Conditions which make a return unprocessable are:
- Name so illegible or incomplete that the name control cannot be decided.
  - The EIN or Taxpayer Identification Number (TIN) is other than nine numeric digits and cannot be perfected from information on the return or attachments.
  - The document has two or more different EIN's.
  - Taxpayer has stated they have combined liability for more than one tax period or more than one type of tax.
  - Tax data entries are so incomplete, illegible or contradictory that the tax liability cannot be decided.
  - The return is mis-blocked.

- The return is unsigned.
  - The return has only entity data and no other statements, attachments from the taxpayer.
  - Any condition set forth as unprocessable in the sections on processing specific documents.
- (3) If a return has no entity data, or the signature on the return is illegible and the alpha letter of the last name cannot be decided, and the only entries are money amounts, then give the return to the manager.
- (4) Use the following guidelines for disposition of returns that **cannot** be perfected from schedules and other attachments and necessary data was not gotten through research. If you cannot correspond or send the return back to the taxpayer because of illegible entity data, consider the return unprocessable:

If ...	Then ...
Unnumbered Returns,	<ol style="list-style-type: none"> <li>1. Remove Form 1041 from the batch.</li> <li>2. Give the return to the manager.</li> </ol>
Numbered Returns,	<ol style="list-style-type: none"> <li>1. Edit Action Code 640 (Void).</li> <li>2. Prepare a Form 4227 instructing the Rejects function to void the DLN.</li> <li>3. Forward the return to the Rejects function.</li> </ol>

- (5) If a Form 1041 is received with a second Form 1041 attached and the second return has the same EIN, Tax Period, and money amounts:
- Leave the second return attached to the first.
  - "X" the first page of the second return and treat as an attachment to the first return.
- Exception:** Do not "X" if an amended return. Detach amended return and process separately. The amended return will show on IDRS as a duplicate and be worked by Accounts Management.

## 3.11.14.6.2 (01-01-2022) Perfecting Unprocessable Conditions

- (1) Perfect all documents if possible. Examine schedules and other attachments for the information necessary to make the document processable.
- a. When found, edit on Form 1041.
  - b. When perfection is not possible, prepare Form 4227 and notate the reason for rejection. Attach Form 4227 to the face of the document in a position that will leave the entity data, Condition Codes and Remittance Amount visible for transcription.

If ...	Then ...
Numbered Returns,	<ol style="list-style-type: none"> <li>1. Edit to extent possible.</li> <li>2. Edit Action Code 640 (Void).</li> <li>3. Leave the document in the block.</li> </ol>
Unnumbered Returns,	<ol style="list-style-type: none"> <li>1. <b>Do not</b> continue editing the return.</li> <li>2. Withdraw the document from the batch and continue to below.</li> </ol>

- (2) If liability for two or more Form 1041 forms for the same tax class have been reported on one **numbered** return and the information necessary for the preparation of the individual returns is present:
- Adjust the line entries on the multiple periods return to reflect the liability for the earliest period.
  - Edit Action Code 610/611 (Renumber/Remittance Renumber) and leave the original return in the block.
  - Prepare the other period returns.
  - Route the newly prepared returns for processing.
- (3) If liability for two or more Form 1041 forms for the same tax class have been reported on one **unnumbered** return and the information necessary for the preparation of the individual returns is present:
1. Adjust the line entries on the multiple periods return to reflect the liability for the earliest period.
  2. Prepare other period returns.
  3. Retain all these **unnumbered** returns in the batch.
- (4) Reject all non-remittance Form 1041 forms showing taxable income but no tax computation and the taxpayer notates that the return is for an exempt organization (e.g., EXEMPT, NONTAXABLE, NONPROFIT, etc.):
1. Prepare Form 4227 and notate "TAX EXEMPT STATUS PENDING".
  2. Forward the return for shipment to the proper Key Area Examination function.
- (5) For all other conditions, start correspondence action when the document cannot be perfected from attachments or schedules. The only exceptions are when the Name and Address are missing or are so illegible that correspondence is impossible, and when a document is being re-input after correspondence has already been conducted but the document still is unprocessable.

3.11.14.6.3  
(01-01-2025)

◆Correspondence◆

- (1) There are two types of correspondence that Code and Edit will encounter:
- Correspondence received from taxpayers, and
  - Correspondence issued to taxpayers.

3.11.14.6.3.1  
(01-01-2025)

◆Definition of  
Correspondence from  
Taxpayers◆

- (1) Correspondence is all written communications from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited. Such as:
- Written communications in response to IRS requests for information or data.

- Written communications, including annotated notice responses, which give more information or dispute a notice.
- A telephone call that results in a written referral or research (Form 4442, Inquiry Referral).

(2) The key to identifying taxpayer correspondence is to ask the following questions:

- Is taxpayer waiting for a response from us?
- Is taxpayer waiting for an action to be taken by us?
- Is taxpayer asking a question?
- What is the taxpayer asking for in their request?
- Why does the taxpayer need help?
- How can I help the taxpayer resolve their issue?
- Does this correspondence need to be referred to another division for assistance?

**Note:** A Post-It-Note, Sticky Note, or some other type of note stuck on the return by another function doesn't constitute correspondence from the taxpayer.

3.11.14.6.3.2  
(01-01-2025)

◆Issuing  
Correspondence◆

(1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable.

**Exception:** **Section 965 Returns** - Do not issue correspondence on the return. ERS will correspond for missing information.

**Exception:** **Do not** correspond on returns prepared by Collections, IRC 6020(b) or by Examination, "Substitute for Return" (SFR).

(2) If the return is incomplete and appears to be a duplicate, give the return to the lead. The lead will start research for a Transaction Code (TC) 150 and/or any other research necessary to decide if the return must continue to be processed or other editing is needed. A duplicate return is any of the following:

- A one-page return, with or without a signature.
- Incomplete returns showing "Payment Only."
- Incomplete returns showing they have previously e-filed.
- "COPY" is notated on the return,

**Note:** This list is not all inclusive. Tax examiners will see other unusual documents that are not addressed in this subsection or in other areas of the IRM.

#  
#

**Exceptions:**

**Caution:** If a letter is attached, signed by Competent Authority, Accept the letter as proof of Form 1042-S withholding and do not correspond for the missing Form 1042-S.

(4) Examine the return so all conditions are added in the same correspondence.

If ...	And ...	Then ...
Correspondence is needed,	Requires a response,	<ol style="list-style-type: none"> <li>1. Complete an <b>approved Correspondence Action Sheet</b> showing the letter number (86C, 854C, <b>177C</b>, 1355C, 3875C, etc.), Master File Tax (MFT) code, and the appropriate paragraphs. <b>Note:</b> Within these paragraphs there will be fill-ins that the tax examiner will be required to enter, such as tax period, form number, DLN, etc.</li> <li>2. Attach the <b>Correspondence Action Sheet</b> to the front of the return below the Entity area.</li> <li>3. Edit Action Code 211 (First Correspondence) or 215 (International Correspondence) on the return.</li> <li>4. Finish editing the return and leave in the batch.</li> </ol>
Correspondence is needed,	<b>doesn't</b> require a response,	<ol style="list-style-type: none"> <li>1. Complete an <b>approved Correspondence Action Sheet</b> showing the letter number (86C, 854C, <b>177C</b>, 1355C, 3875C, etc.), MFT code, and the appropriate paragraphs. <b>Note:</b> Within these paragraphs, there will be fill-ins that the tax examiner will be required to enter, such as, Tax Period, form number, DLN, etc.</li> <li>2. Photocopy first page of return and attach the <b>Correspondence Action Sheet</b> below the Entity area on the front of the return. Be sure the name and address show clearly above the <b>Correspondence Action Sheet</b>.</li> <li>3. Forward the copy to the Correspondence area.</li> <li>4. Edit an Action Trail (e.g., "3875C SENT") in the lower left corner going vertically up the side of the return.</li> <li>5. Finish editing the return and leave in batch.</li> </ol>



**Note:** There will be other letters that are exclusive to the tax examiner's campus. These letters are for specific forms or conditions where it was deemed necessary for processing. The tax examiner must go to their Lead or Manager for copies of these letters to facilitate processing.

3.11.14.6.3.3  
(01-03-2023)  
◆ **Correspondence Imaging Inventory (CII) Returns** ◆

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Account Management (AM) receipts into digital images and working the cases from those images.
- (2) "CII" returns are **stamped** with "CII Image-Do not correspond for Signature" below the signature line or "CII" annotated on the front of the return.
- (3) Verify all edit marks and ensure placement is correct on a "CII" return.

If ...	Then ...
The edit marks are black,	Underline the edit mark if correct or circle if incorrect.
The edit marks are red or green,	Circle if incorrect.
The edit marks are missing or incorrect,	Perfect, as necessary.

- (4) Follow the correspondence instructions below for "CII" returns:

If ...	And ...	Then ...
The CII return has a Form 13596, Reprocessing Returns, attached,	The return is incomplete (e.g., missing signature, schedules, or forms),	<ul style="list-style-type: none"> <li>a. Do not correspond.</li> <li>b. Remove the return from the batch and route to AM.</li> <li>c. If the return comes back from AM with the information still incomplete, send the return to AM again to secure all the missing information. show “More information needed to process incomplete CII return,” or similar language on Form 4227, <b>Intra-SC Reject or Routing Slip</b> (or other appropriate routing slip).</li> </ul>
The “CII” return has a Form 13596, Reprocessing Returns, attached and the return is not complete (e.g., missing signature, schedules, or forms),	There is an indication on the return that correspondence was sent (e.g., CCC 3 is edited on the return),	Do not route the return to AM. Continue processing the return.
The “CII” return doesn’t have a Form 13596, <b>Reprocessing Returns</b> , attached,	The return is incomplete (e.g., missing signature, schedules, or forms),	Follow normal correspondence procedures.

3.11.14.6.3.4  
(01-01-2025)  
◆IRS Employee  
Contacts◆

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA98), 3705(a), gives identification requirements for all IRS employees working tax-related matters.

- (2) All IRS employees who communicate by telephone, correspond face-to-face, or use any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:
  - a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., or Miss), their last name, and badge identification (ID Card) number.
  - b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., or Miss), and give during the conversation, their proper last name and badge identification (ID Card) number.
  - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., or Miss), last name, IDRS (Integrated Data Retrieval System) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and add the required information.
  - d. Correspondence letters will require a specific employee name and telephone number only if the employee initiating the correspondence is in the best position to respond to any questions that the taxpayer will have about the correspondence, or the employee is asking the taxpayer to provide more case-related information.
- (3) When taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
- (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves and must give their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
- (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either telephone or in-person) their badge identification (ID Card) number on the first contact.

3.11.14.6.3.5  
(01-01-2025)

◆ Use of Fax for  
Taxpayer Submissions ◆

- (1) Taxpayers will send tax return information via fax as part of return perfection even when submitting a signature.
- (2) In circumstances where contact with the taxpayer was made and documented, **faxed signatures are acceptable**. For more information about accepting signed taxpayer documents by fax, see the most recent revision of the IRS Policy for Use of Fax, available at [http://imdtrack.web.irs.gov/IG\\_Uploads/IRS.gov\\_No/NHQ-01-1019-0001.pdf](http://imdtrack.web.irs.gov/IG_Uploads/IRS.gov_No/NHQ-01-1019-0001.pdf).
- (3) Contact with the taxpayer will be by telephone or correspondence. Follow local procedures to decide which method of contact to use.
- (4) Show the fax paragraph on the **approved Correspondence Action Sheet** to inform the taxpayer of the fax option.

(5) Use the following resources to make sure you are speaking with the taxpayer or authorized representative prior to disclosing any tax information:

- IRM 21.1.3.2.3, Required Taxpayer Authentication
- IRM 21.1.3.2.4, Additional Taxpayer Authentication

(6) Prior to leaving any messages on a taxpayer's answering machine, review:

- IRM 10.5.1.6.7.2, Answering Machine or Voicemail
- IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.11.14.6.3.6  
(05-13-2022)

◆ **Frivolous Arguments** ◆

(1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form, or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program, and Exhibit 3.11.14-6, Potential Frivolous Arguments for Examination Review.

(2) Review the return to decide whether it appears to be a frivolous return.

If ...	Then ...
<p>The return meets any of the conditions shown as a frivolous return, (See Exhibit 3.11.14-6, Potential Frivolous Arguments for Examination Review.</p> <p><b>Exception:</b> If the return shows Action Code 331 and has a Form 4227, <b>Intra-SC Reject or Routing Slip</b>, attached with the remarks, "Refer to Examination 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 Program (FRP) for review.</p>
<p>Examination has selected the return as frivolous, e.g., shown by Action Code 331 and a Form 4227, <b>Intra-SC Reject or Routing Slip</b>, with the 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 3.11.14, Returns and Documents Analysis, Income Tax Returns for Estates and Trusts, (Form 1041, Form 1041-QFT, and Form 1041-N). However, do not circle or void the Action Code showing a frivolous return.</p>

(3) Do not consider the following returns as frivolous, unless there is other evidence of a frivolous argument:

- Returns that have only zeros, blanks, or no entries.
- Returns showing "None", "Not Liable", etc.

3.11.14.7  
(01-01-2025)  
**Audit Codes**

(1) Edit Audit Codes in the left margin next to.:

- Line 10, Form 1041.
- Line 6, Form 1041-QFT.
- Line 6, Form 1041-N.

**Note:** The trust will notate the penalty and interest amount in the bottom margin of Form 1041-N. The amount is not to be added in the balance of tax due on Line 20. See IRM 3.11.14.42.2, Penalty and Interest Code Editing (Form 1041-N).

(2) Edit a “1 -” followed by the correct code(s), e.g., “1 - 2”.

(3) Up to fifteen Audit Codes can be edited. If more than three Audit Codes apply, edit only the first three Audit Codes using the following priority order:

Priority Order	Audit Code	Description
1	8	Form 1041-N
2	3	Inconsistent Treatment
3	2	Foreign Interest
4	1	International
5	4	Prompt Audit Request
6	5	Ineligible Fiscal Year Filers
7	6	Nonexempt Charitable and Split-Interest Trusts

(4) Decide the correct Audit Code as follows:

Audit Code	Description
W	<p>Edit Audit Code <b>W</b> if any of the following conditions are present:</p> <ul style="list-style-type: none"> <li>Form 3800, Part III, line 1p has an entry and no Form 8908 is attached.</li> <li>Form 3800, Part III, line 1p has an entry and Form 8908 is attached and Part II of Form 8909 is missing.</li> <li>Form 3800, Part III, line 1p has an entry and Form 8908 is attached and Part II Column (a) of Form 8908 is incomplete or missing.</li> </ul>
1	<p><b>International</b> - Edit Audit Code "1" if any of the following conditions are present:</p> <p>b. Line 18 (Income Distribution Deduction) or Line 23</p> <p>present:</p> <ul style="list-style-type: none"> <li>Form 5471 is attached.</li> <li>Form 8865 is attached.</li> <li>Form 1041 Schedule K-1 beneficiary has a non-US Address.</li> <li>The <b>Yes</b> box is checked on Line 4 (Foreign Trust) of the <b>Other Information</b> section.</li> </ul>
2	<p><b>Foreign Interest</b> - Edit Audit Code "2" if the "Yes" box is checked and/or a foreign country is listed on Line 3 of the "Other Information" Section at the bottom of Page 3 of Form 1041.</p>
3	<p><b>Inconsistent Treatment</b> - Edit Audit Code "3" if any of the following conditions are present:</p> <ol style="list-style-type: none"> <li>Form 8082 is attached.</li> <li>Form 8275 is attached.</li> <li>Form 8275-R is attached.</li> <li>Form 8886 is attached.</li> <li>The taxpayer has notated that they are "COMPLYING WITH IR REGULATION 1.442.1(c)."</li> </ol> <p><b>Caution:</b> Audit Code "3" takes precedence over all other Audit Codes <b>except</b> Audit Code 8.</p>

#  
#  
#  
#

Audit Code	Description
4	<p><b>Prompt Audit Request</b> - Edit Audit Code "4" if any of the following conditions are present:</p> <ul style="list-style-type: none"> <li>a. Form 4810 is attached.</li> <li>b. The return has an attachment or notation of a "REQUEST FOR PROMPT AUDIT ASSESSMENT" or by citing "IRC SECTION 6501(d)" and no TC 150 is posted. See IRM 3.11.14.10.3, Prompt Assessment/Prompt Determination (Form 4810).</li> </ul> <p><b>Note:</b> Don't edit Audit Code "4" for "Request for Prompt Determination under Section 505(b)".</p>
5	<p><b>Ineligible Fiscal Year Filers</b> - Edit Audit Code "5" if the taxpayer is filing a Fiscal Year return <b>unless it is the following:</b></p> <ul style="list-style-type: none"> <li>a. Estate,</li> <li>b. Non-Exempt Charitable Trust under IRC 4947(a)(1) or IRC 501(a).</li> <li>c. One of the following notations is shown on the return: IRC 671 (trust established in 1906), through IRC 678, and/or IRC 443(b)(2).</li> <li>d. Any return that shows it is a Final.</li> <li>e. Any return that shows it is an Initial return, which has a Tax Period ending date in December (Calendar Year filer).</li> </ul> <p>See Figure 3.11.14-1, Audit Code "5" - Ineligible Fiscal Year Filers.</p> <p><b>Note:</b> The only Form 1041 entities that can file fiscal year returns are estates, charitable trusts and IRC 671 through IRC 678.</p>
6	<p><b>Nonexempt Charitable and Split-Interest Trusts</b> - Edit Audit Code "6" if <b>either</b> the first or third box is checked in Section E of Form 1041. See IRM 3.11.14.15, Box E - Nonexempt Charitable and Split-Interest Trusts.</p>
7	<p><b>Not a private foundation</b> box checked.</p>
8	<p><b>Form 1041-N</b> - Edit Audit Code "8" to <b>all</b> Form 1041-N, Electing Alaska Native Settlement Trusts returns only.</p> <p><b>Caution:</b> No other Audit Codes are valid with Audit Code "8".</p> <p><b>Reminder:</b> If Form 1041-N is received at any campus other than OSPC, transship the return to OSPC for processing.</p>



DRAFT

Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

2501

OMB No. 1545-0082

A

Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B

Number of Schedules K-1 attached (see instructions)

For calendar year 2024 or fiscal year beginning

Feb 1, 2024, and ending

Jan 31, 2025

C

Employer identification number

00-6316730

D

Date entity created

E

Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation

☐ Described in sec. 4947(a)(2)

F

Check applicable boxes:

☐ Initial return

☐ Final return

☐ Amended return

☐ Net operating loss carryback

☐ Change in trust's name

☐ Change in fiduciary

☐ Change in fiduciary's name

☐ Change in fiduciary's address

G

Check here if the estate or filing trust made a section 645 election

☐ Trust TIN

Cardinal Trust

Patricia T. Cardinal, Trustee

402 Oriole St.

Providence, RI 02904

1

Interest income

10,000

2a

Total ordinary dividends

10,000

3

Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

4

Business income or (loss). Attach Schedule C (Form 1040)

5

Capital gain or (loss). Attach Schedule D (Form 1041)

6

Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)

7

Farm income or (loss). Attach Schedule F (Form 1040)

8

Ordinary gain or (loss). Attach Form 4797

9

Other income. List type and amount

10

Total income. Combine lines 1, 2a, and 3 through 8

20,000

11

Interest. Check if Form 4952 is attached

12

Taxes

13

Fiduciary fees. If only a portion is deductible under section 67(e), see instructions

14

Charitable deduction (from Schedule A, line 7)

15a

Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions

15b

Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)

16

Net operating loss deduction. See instructions

17

Add lines 10 through 15b

18

Adjusted total income or (loss). Subtract line 16 from line 9

19

Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)

1-5

RECEIVED

03142025

KANSAS CITY, MO

IRS-KCSC

Figure 3.11.14-1 Audit Code “5” - Ineligible Fiscal Year Filers

- 3.11.14.8  
(01-01-2022)  
Computer Condition Codes (CCC)

(1)

Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer. CCCs post to the Master File.

(2)

Computer Condition Codes are edited in the center of Lines 1 and 2 of Form 1041, Form 1041-QFT and Form 1041-N.
- 3.11.14.8.1  
(01-01-2024)  
CCC “B” - Section 965(i)  
Election to Defer Net Tax Liability

(1)

For **Tax Periods 201712 and later** returns, CCC “B” is used to identify an Election to defer Net Tax Liability under Section 965(i).

(2)

See IRM See IRM 3.11.14.10.9, Section 965 Returns Form 1041 and Form 1041-N (TY 2017 and later) for instructions on when to edit CCC “B”.
- 3.11.14.8.2  
(01-01-2024)  
CCC “C” - Invalid  
Vehicle Year or Service Date

(1)

CCC “C” is an invalid code which will force the return to error correction.

- (2) Edit CCC “C” if Form 8834, Form 8910, and/or Form 8939 has an invalid vehicle year or an invalid in service date.

For ...	Valid Vehicle Year ...	Valid In-Service Date ...
Form 8834, see IRM 3.11.14.35.34, Line 1zz - Other Credits.	2009	After 2/17/2009 <b>The last valid tax period for claiming this credit was 201211.</b>
Form 8936, see IRM 3.11.14.35.25, Line 1y - Qualified Plug-In Electric Drive Motor Vehicle (Form 8936).	2009	After 1/1/2009
Form 8910, see IRM 3.11.14.35.18, Line 1r - Alternative Motor Vehicle (Form 8910).	N/A	After 2/17/2009

## 3.11.14.8.3 (01-01-2022) ◆ CCC “D” - Reasonable Cause for Failure to Pay Penalty ◆

- (1) **Do not** edit CCC “D” if the taxpayer requests abatement for “Failure to Pay Timely” when the return is submitted. Send Letter 1382C, **Penalty Removal Request Incomplete**, to inform taxpayer of the proper procedure to follow to request penalty abatement, if, and when a penalty is assessed.
- (2) Edit CCC “D” if an internal use form or routing slip is attached and shows “DO NOT ASSESS FAILURE TO PAY PENALTY.”

**Note:** Do not enter CCC “D” if the return was prepared by IRS under IRC 6020(b) and the return due date (without regard to extensions) is after July 30, 1996.

- (3) **Edit CCC “D” on a “Final”, Balance Due return if the Received Date is after the short period due date but on or prior to the regular full tax**

Final Return.

- (4) **Do not edit CCC “D” when pre-computed penalty is shown on the return.**
- (5) Edit CCC “D” on a complete Streamline return filing. See IRM 3.11.14.10.14, Streamlined Filing Compliance Process (Ogden Only) (Form 1041).

#

## 3.11.14.8.4 (01-01-2025) CCC “E” - Potential Identify Theft Filing

- (1) Effective January 1, 2017, Computer Condition Code “E” will be edited on Form 1041, only, for any year, after the SP BMF ID Theft Liaison verifies a potential identify theft filing.
- (2) If a tax examiner in Submission Processing (SP) Code and Edit (C&E) finds a case with attachments or correspondence showing the taxpayer is a victim of ID Theft, give the entire case to your senior/lead. Your senior/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the SP

BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft;" do **not** send cases that are subject to Funny Box or Fraud review.

- (3) If the SP BMF ID Theft Liaison says the return is ID Theft, the tax examiner will edit CCC E.

3.11.14.8.5  
(01-01-2025)  
◆CCC "F" - Final  
Return◆

- (1) Edit CCC "F" when the "Final Return" box is checked, or the estate or trust shows it is not liable for future returns. Notations will include (but are not limited to):

- Final
- Out of Business
- Liquidation
- Exempt Under IRC 501(c)(3)
- Dissolved

3.11.14.8.6  
(01-01-2016)  
◆CCC "G" - Amended  
Return◆

- (1) See IRM 3.11.14.10.1, Amended Return, for instructions.

3.11.14.8.7  
(01-01-2025)  
CCC "I" - Form 6781,  
Regulated Futures  
Contracts and Tax  
Straddles

- (1) Edit CCC "I" when Form 6781 (Gains and Losses from Section 1256 Contracts and Straddles) is attached.

**Note:** CCC "I" must be edited as a capital in block style to distinguish it from CCC 1.

3.11.14.8.8  
(01-01-2024)  
CCC "J" - Section 965  
Tax

- (1) For **Tax Periods 201712 and later** returns, CCC "J" is used to show a Section 965 return.
- (2) See IRM 3.11.14.10.9, Section 965 Returns Form 1041 and Form 1041-N (TY 2017 and later), for instructions when to edit CCC "J".

3.11.14.8.9  
(01-01-2016)  
CCC "K" - Qualifying  
Small Business  
Taxpayer

- (1) Edit CCC "K", for taxable periods ending in **2009 only**, when Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, box "E" is checked in Part II.

3.11.14.8.10  
(01-01-2022)  
CCC "M" - Sales and  
Other Dispositions of  
Capital Assets on Form  
8949 with a Code "Z" or  
"Y".

- (1) Edit CCC "M," when tax period is 201712 and later, **and** Form 8949 (Sales and Other Dispositions of Capital Assets) has a code "Z" or "Y" in any line for column (f) of Part I and Part II.

**Note:** Tax Cuts and Job Act of 2017 P.L. 115-97 (H.R. 1), Section 13823, Opportunity Zones, Taxpayers who elect to defer gain on the sale of an asset by investing in an Opportunity Zone Fund will show that they are deferring the gain by entering code "Z" or "Y" in column (f).

3.11.14.8.11  
(01-01-2016)

## CCC "N" - Allocation of Increase in Basis for Property Received from a Decedent

- (1) Edit CCC "N" when Form 8939, Allocation of Increase in Basis for Property Received from a Decedent, is attached to Form 1041.

3.11.14.8.12  
(01-01-2022)

## CCC "O" - Manual Refund

- (1) CCC "O" is edited when a Manual Refund will be issued, and a Form 3753 or Form 5792 is attached. Verify that the Name Control, EIN, and Tax Period on the return are the same as the information on the attached form.
- (2) When editing CCC "O", research to decide if TC 840 (Manual Refund Transaction) has posted:

If ...	Then ...
TC 840 has posted,	Edit CCC "O" and continue processing the return.
TC 840 has not posted,	Edit Action Code 341 (Manual Refund).

3.11.14.8.13  
(01-01-2016)

## CCC "P" - Return Submitted Under Streamlined Filing Compliance Procedures

- (1) Edit CCC "P" on the return when "Streamlined" is written on the top of the return.

**Note:** Ogden will process all returns submitted under the Streamline Program. See IRM 3.11.14.10.14, Streamlined Filing Compliance Process (Ogden Only) (Form 1041).

3.11.14.8.14  
(05-13-2022)

## ♦ CCC "R" - Reasonable Cause for Failing to File a Timely Return ♦

- (1) Do not edit CCC "R" when a reason is given by the taxpayer for a delay in filing a return. Issue Letter 1382C, **Penalty Removal Request Incomplete**, and continue editing the return.
- (2) Edit CCC "R" on the return when any of the following conditions are present:
  - There is an indication such as "DO NOT ASSESS FAILURE TO FILE PENALTY" on a secured return annotated with TC "599".
  - If an internal use form or routing slip is attached and shows do not assess failure to file penalty.

**Note:** All "R" coded returns must have an IRS received date. If one is not present, edit the IRS Received Date in the middle of the return.

- (3) Edit CCC **R** on final short-period if the received date is on or prior to the normal due date for a full-period return. See IRM 3.11.14.12.2 (2), Final Returns for possible editing of CCC **R** on short period.
- (4) Edit CCC "R" on a complete Streamline return filing. See IRM 3.11.14.10.14, Streamlined Filing Compliance Process (Ogden Only) (Form 1041).

**Caution:** Never change the IRS Received Date when editing CCC R.

**Note:** CCC "R" cannot be used with CCC "4".

3.11.14.8.15  
(01-02-2018)

**CCC "T" - Reportable  
Transaction Disclosure  
Statement**

- (1) Edit CCC "T" when Form 8886, Reportable Transaction Disclosure Statement is attached to a return.

3.11.14.8.16  
(01-01-2020)

**CCC "V" - Qualified  
Therapeutic Drug Credit  
Claimed**

- (1) Edit CCC "V" when Form 3800, Part III, Lines 1a and/or 4a has a significant entry and Form 3468, Part II, Line 8 has an entry.

**Note:** This is only valid for tax period 201001 to 201010.

3.11.14.8.17  
(05-13-2022)

**♦ CCC "W" - Return  
Cleared by Statute  
Control ♦**

- (1) CCC "W" is used when the return was cleared by Statute Control. See IRM 3.11.14.10.11, Statute Returns.

3.11.14.8.18  
(01-01-2024)

**CCC "X" -  
Refund/Settlement  
Freeze**

- (1) Edit CCC "X" when any of the following conditions occur:

If ...	Then ...
The taxpayer has requested part of the refund be applied to another account,	<ol style="list-style-type: none"> <li>Edit CCC "X."</li> <li>Photocopy: <ul style="list-style-type: none"> <li>Pages 1 and 2 of Form 1041.</li> <li>Page 1 of Form 1041-QFT.</li> <li>Page 1 of Form 1041-QFT</li> </ul> </li> <li>Prepare Form 3465, attach to the photocopy, and forward to Accounts Management.</li> <li>Notate Form 3465 <b>PREPARED</b> on the original Form 1041. See Figure 3.11.14-2, Editing suppression of credit interest.</li> </ol>
Form 1041-T is present with significant money amounts,	See IRM 3.11.14.22.12.2, Line 11, Schedule G - Estimated Tax Treated as Paid by Beneficiary (Form 1041-T).

**Reminder:** Subtract the tax, penalties and interest amounts from the remittance amount if available.

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☒ **3** Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)  
**Frank Pelican Trust**

Name and title of fiduciary  
**Paul Pelican Trustee**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**1202 Pigeon Rd.**

City or town, state or province, country, and ZIP or foreign postal code  
**Seattle, WA 98109**

**C** Employer identification number  
**00-6985987**

**D** Date entity created  
**3-3-89**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation  
☐ Described in sec. 4947(a)(2)

**B** Number of Schedules K-1 attached (see instructions)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election ☐ Trust TIN

<b>1</b> Interest income	<b>1</b> 100.00
<b>2a</b> Total ordinary dividends	<b>2a</b> 200.00
<b>b</b> Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust	
<b>24</b> Business income or (loss). Attach Schedule C (Form 1040).	<b>24</b>
<b>25</b> From Form 965-A, Part II, column (k) (see instructions)	<b>25</b> 50.00
<b>26</b> Total of lines 24, 25, and 27, enter amount owed	<b>26</b>
<b>27</b> Total of lines 24, 25, and 27, enter amount overpaid	<b>27</b>
<b>28</b> <b>b</b> Refunded	<b>28</b> 50.00
<b>29</b> <b>b</b> Refunded	<b>29</b> 50.00
<b>30</b> <b>b</b> Refunded	<b>30</b> 50.00

**Sign Here** Thanks  
 Paul Pelican

**Paid Preparer Use Only**  
 Firm's name  
 Firm's address

For Paperwork Reduction Act Notice, see the

**Form 3465 Prepared**

1. Edit CCC X.
2. Photocopy pages 1 - 3 of Form 1041 (Page 1 of Form 1041-QFT/1041-N).
3. Prepare Form 3465, attach to the photocopy, and forward to Accounts Management.
4. Notate "FORM 3465 PREPARED" on the original Form 1041.

Figure 3.11.14-2 CCC "X" - Suppression of Credit Interest

3.11.14.8.19  
 (01-01-2016)

**CCC "Y" - Short Period Return for Change of Accounting Period**

(1) CCC "Y" is edited for a Change of Accounting Period. Enter only for short period returns due to change of accounting period not due to initial or final filing:

- See IRM 3.11.14.12.5, Short Period Returns - Editing Proof of Entitlement
- See IRM 3.11.14.12.6, Short Period Returns - Missing Proof of Entitlement
- See IRM 3.11.14.12.7, Short Period Returns - Editing a Disapproved Application (Form 1128)
- See IRM 3.11.14.12.8, Short Period Returns - Editing Form 1128 With No Indication of Approval or Disapproval
- See IRM 3.11.14.12.9, Short Period Returns - with Prepaid Credits

(2) If a prepaid credit is claimed on a short-period Final return, see IRM 3.11.14.12.9, Short Period Returns - with Prepaid Credits.

- (3) **Don't** edit CCC "Y" for "Initial" or "Final" returns.

3.11.14.8.20  
(01-01-2016)

**CCC "1" - Like-Kind  
Exchanges (Form 8824)**

- (1) Edit CCC "1" when Form 8824, Like-Kind Exchanges, is attached.

3.11.14.8.21  
(01-01-2023)

**CCC "2" - Statement of  
Foreign Financial Assets  
(Form 8938)**

- (1) For Tax Year 2020 and later, Form 8938, Statement of Foreign Financial Assets, will be input into the General Purpose Programming (GPP) database. If attached process a TY 2020 Form 8938 and later, per the instructions below:

- (2) Process Form 8938 with the following criteria:

- a. Tax Period on Form 1041 is 202012 or later, and
- b. Form 8938 is a 2020 and later revision and
- c. Form 8938 has significant entries.

**Note:** A significant entry is defined as any amount other than zero.

- (3) If Form 8938 is attached, but doesn't meet the above criteria, then continue normal processing of Form 1041. Edit CCC 2, **do not** sequence the form to the back of the return, or place the form in the designated basket.

- (4) If the return meets the criteria in paragraph (2), process Form 8938 per the instructions below:

- a. Completely edit Form 1041.
- b. Edit CCC "2".
- c. Detach Form 1041 Schedule K-1 and paper clip to return.
- d. Pull the Form 8938 from the return and sequence to the back of the last page of Form 1041 (after schedules and attachment pages), attaching the Form 8938 so that it is back- to- back with the parent return.
- e. Place the Form 1041 in a designated basket.
- f. Only one Form 8938, Pages 1 and 2, is processed. If multiple Form 8938 are attached, select the form that has the highest account value in Part V, Line 4; or highest asset value in Part VI, Line 4 and delete the others.

**Note:** The Form 8938 can have multiple "Continuation Statements". Do not confuse the multiple continuation statements with multiple Form 8938.

- (5) Form 1041 with Form 8938 attached must be batched separately.

3.11.14.8.22  
(01-01-2022)

**♦CCC "3" - No Reply to  
Correspondence♦**

- (1) Edit CCC "3" when the return is unprocessable and there is an indication that correspondence was sent, and no reply received.

3.11.14.8.23  
(01-01-2022)

**♦CCC "4" - IRS  
Prepared Return Under  
IRC 6020(b)♦**

- (1) Edit CCC "4" when the IRS's Compliance Branch prepared a return and the Revenue Officer entered IRC 6020(b).

**Note:** CCC "R" cannot be used with CCC "4".



3.11.14.8.24  
(01-01-2025)

## CCC "8" - Waiver of Estimated Tax Penalty

(1) Edit CCC "8" when any of the following conditions are present:

If ...	And ...	Then ...
The return is for a decedent estate (Fiduciary Code 1), See Figure 3.11.14-3, CCC "8" - Date Entity Created is Within 2 years for a decedent estate or testamentary trust.	The date entity created is within two years of the tax year ending, <b>Note:</b> The date that a decedent's estate is created is the date of death.	Edit CCC "8".
The taxpayer notated Testamentary Trust, Tstmtry, Trust Under the Will, T.U.W, or TR/W in the entity part of return,	The date entity created is within two years of the tax year ending,	Edit CCC "8".

**Example:** If the filer has entered 3-17-2024 in Section D, edit CCC "8" for any return with a Tax Year Ending on or prior to 3-16-2024.

**Caution:** Do not edit CCC "8" if the "Date Entity Created" is **after** the Tax Period Ending Date.

If ...	And ...	Then ...
The return is for a bankruptcy estate (Fiduciary Code 5 or 6), See Figure 3.11.14-4, CCC "8" for Bankruptcy Estate.		Edit CCC 8.
If Form 2210 is attached, See Figure 3.11.14-5, Waiver of Estimated Tax Penalty on Form 2210	Any of the boxes in Part II, a through e is checked,	Edit CCC 8.
If Form 2210-F is attached, See Figure 3.11.14-5, Waiver of Estimated Tax Penalty on Form 2210.	Part I, box a is checked,	Edit CCC 8.

**Reminder:** Also, edit CCC “K” if Form 2210 box “F” is checked in Part II on a 2009 return only.

If ...	And ...	Then ...
Form 1040 Schedule H is attached to the return,	Form 1041 doesn't have withholding credit (Schedule G, Line 14), and Total tax without household employment tax is less than \$1,000 (Schedule G, Line 9 minus Line 7, is less than \$1,000),	Edit CCC 8. <b>Caution:</b> Significant transcription amounts are needed on Schedule H.

- (2) Edit CCC “8” on a complete Streamline return filing. See IRM 3.11.14.10.14, Streamlined Filing Compliance Process (Ogden Only) (Form 1041).

**Waiver of Estimated Tax Penalty**

**DRAFT**

**a. Decedent Estate**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**2403**

**A** Check all that apply:  
☒ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**1**

For calendar year 2024 or fiscal year beginning **3-17-2023**, and ending **3-16-, 2024**

**C** Employer identification number  
**00-6271855**

**D** Date entity created  
**03-17-2023**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return ☒ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election . . . . . ☐ Trust TIN

**1** Interest income . . . . . **8F** **1** **3,975**

**2a** Total ordinary dividends . . . . . **2a**

**b** Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

**DRAFT**

**b. Testamentary Trust**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☒ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**2**

For calendar year 2024 or fiscal year beginning . . . . ., 2024, and ending . . . . ., 20

**C** Employer identification number  
**00-5820298**

**D** Date entity created  
**06-21-2023**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election . . . . . ☐ Trust TIN

**1** Interest income . . . . . **8** **1** **3,975**

**2a** Total ordinary dividends . . . . . **2a**

**b** Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

**Figure 3.11.14-3 CCC “8” - Date Entity Created is Within 2 years for a decedent estate or testamentary trust**

DRAFT

Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☐ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☒ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions)

5

C Employer identification number

00-1843657

D Date entity created

02-28-2023

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation ☐

☐ Described in sec. 4547(a)(2) ☐

F Check applicable boxes:

☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback

☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ☐

Trust TIN

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

Bankruptcy Estate of Jacob P. Sparrow

Name and title of fiduciary

Gilbert Grouse, Chapter 7 Trustee

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

1224 Eagle Way Suite 54A

City or town, state or province, country, and ZIP or foreign postal code

Miami, FL 33152

1 Interest income

8

2a Total ordinary dividends

2b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

Figure 3.11.14-4 CCC 8 for Bankruptcy Estate

DRAFT

Form 2210

Department of the Treasury  
Internal Revenue Service

Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/Form2210](https://www.irs.gov/Form2210) for instructions and the latest information.

OMB No. 1545-0140

2024

Attachment  
Sequence No. 06

Name(s) shown on tax return

Samuel N. Bunting

Identifying number

00-6277515

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?

Yes

Don't file Form 2210. You don't owe a penalty.

No

Complete lines 8 and 9 below. Is line 8 equal to or more than line 9?

Yes

You don't owe a penalty. Don't file Form 2210 unless you check this box and file page 1 of Form 2210, but you must figure your penalty and waiver amount and file Form 2210.

Part II Reasons for Filing. Check applicable boxes. If none apply, don't file Form 2210.

A ☐ You request a refund of the penalty.

B ☒ You request a refund of the penalty.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2023 or 2024, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B**, **C**, or **D** applies).

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11744P

Form 2210 (2024)

Figure 3.11.14-5 Waiver of Estimated Tax Penalty on Form 2210

3.11.14.8.25  
(01-01-2016)  
CCC “9” - Low-Income  
Housing Credit (LIHC)

(1) Edit CCC “9” when any of the following forms are attached and an entry is present on Line 2b\*, Schedule G of Form 1041  
\*(Line 2c for 2009 and prior):

- Form 8586, Low-Income Housing Credit.
- Form 8609, Low-Income Housing Credit Allocation and Certification, for year’s 200412 and prior.

3.11.14.8.25

Internal Revenue Manual

Cat. No. 33490M (11-07-2024)  
Any line marked with a #  
is for **Official Use Only**

- Form 8609-A, Annual Statement for Low Income Housing Credit.
- Form 8693, Low-Income Housing Credit Disposition Bond.

**Caution:** Do not edit CCC “9” if Form 8611, Recapture of Low-Income Housing Credit, is attached.

3.11.14.9  
(01-01-2025)

## Return Processing Code (RPC)

- (1) **Description** - Return Processing Code (RPC) is an alpha or numeric character used to identify a specific condition on the return.
- (2) RPCs are edited on Page 1, to the right of line 1, in the margin area for **Form 1041**, **Form 1041-QFT**, and **Form 1041-N**.

**Note:** RPCs do **not** need to be edited in any specific order.

- (3) Edit the valid RPC when any of the following forms is attached and has data:

RPC	Form and Title
A	Form 5471, Schedule E, Income, War Profits, and Excess Profits Taxes Paid or Accrued
B	Form 5471, Schedule H, Current Earnings and Profits
C	Form 5471, Schedule I -1, Information for Global Intangible Low-Taxed Income
D	Form 5471, Schedule P, Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations
E	Form 8865, Schedule G, Statement of Application of the Gain <b>Deferral</b> Method Under Section 721 (c)
F	Form 8865, Schedule H, Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 (c)
G	Form 5471, Schedule G-1, Cost Sharing Arrangement
J	<p>For tax periods 202212 - 202311 - Taxpayer writes “IRA22DPE” on Form 3800, an attachment, or on the top of return (Form 1041, Form 1041-QFT, Form 1041-N). See IRM 3.11.14.10.16, Elective or Deemed Payment Election and Credit Transfers:</p> <ol style="list-style-type: none"> <li>1. Completely edit the return.</li> <li>2. Edit RPC “J.”</li> <li>3. Place a flag at the top of the return and attach the “IRA22 DPE/TRE Reminder” sheet to the return.</li> </ol> <p><b>Note:</b> PA will provide the pre-printed half-sheets for CE to use.</p> <ol style="list-style-type: none"> <li>4. Give the return to the lead.</li> <li>5. The lead will have the returns re-batched with “DPE” in the batch ID.</li> </ol>

RPC	Form and Title
K	<p>For tax periods 202212 - 202311 - Taxpayer writes "IRA22TRE" on Form 3800, an attachment, or on the top of return (Form 1041, Form 1041-QFT, Form 1041-N). See IRM 3.11.14.10.16, Elective or Deemed Payment Election and Credit Transfers:</p> <ol style="list-style-type: none"> <li>1. Completely edit the return.</li> <li>2. Edit RPC "K."</li> <li>3. Place a flag at the top of the return and attach the "IRA22 DPE/TRE Reminder" sheet to the return.</li> </ol> <p><b>Note:</b> PA will provide the pre-printed half-sheets for CE to use.</p> <ol style="list-style-type: none"> <li>4. Give the return to the lead.</li> <li>5. The lead will have the returns re-batched with "TRE" in the batch ID.</li> </ol> <p><b>Note:</b> A return can have both an RPC "J" and an RPC "K."</p>
L	Form 7204, Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement
M	Form 7205, Energy Efficient Commercial Buildings Deduction
1	Form 8991, Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts
2	Form 8992, U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
3	Form 8993, Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)
4	Form 8994, Employer Credit for Paid Family and Medical Leave
5	Reserve for Future use
6	Form 8996, Qualified Opportunity Fund
7	Form 8990, Limitation on Business Interest Expense Under Section 163(j)
8	Form 461, Limitation on Business Losses
9	Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

3.11.14.10  
(01-01-2022)

**Special Conditions/  
Returns**

- (1) Follow the instructions in this section, unless otherwise instructed.

3.11.14.10.1  
(11-22-2023)

◆ Amended Returns ◆

(1) A return is considered amended based on the following:

- The Amended box is checked.
- Words such as, "Supplemental," "Corrected", or "Additional" are present.
- Any indication from the taxpayer a previous return was filed.

**Note:** Words such as Copy or Duplicate are not sufficient and must be accompanied by a statement from the taxpayer that a previous return was filed.

- The return appears to be a duplicate and IDRS research shows a Transaction Code (TC) 150.

(2) If a Form 1041 is received with a second Form 1041 attached and the second return has the same EIN and Tax Period:

- Leave the second return attached to the first.
- "X" the first page of the second return and treat as an attachment to the first return.

**Exception:** Do not "X" if an amended return. Detach amended return and process separately. The amended return will show on IDRS as a duplicate and be worked by Accounts Management.

(3) Examine the return for attachments:

- Do not separate any related attachments submitted to explain the reason for the Amended return. Accounts Management will use the information.
- Detach any unrelated documents and route them to the correct function using Form 4227 and edit the Working Trail on the return.

**Exception:** Pull any amended Form 1041 that has "Qualified Cellulosic Biofuel Credit refund or CBR" notated and route to Accounts Management.

(4) Follow the instructions in the chart below when there is an indication of an amended return:

If ...	Then ...
Compliance Services entered TC 59X or ICS on the return,	Do not edit CCC "G." Process the return as an original.
Statute Control stamped the return "Delinquent Original Cleared for Processing,"	Do not edit CCC "G." Process the return as an original.

If ...	Then ...
Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Return, is attached,	Do not edit CCC "G:" <ul style="list-style-type: none"> <li>• See IRM 3.11.14.10.6.1, Form 3893, Re-Entry Document Control.</li> <li>• See IRM 3.11.14.10.6.2, Re-Entry Document procedures.</li> </ul>
None of the above are present,	Edit CCC "G." Do not use any other codes with CCC "G." <p><b>Exception:</b> CCCs "W," "3," and Error Resolution System (ERS) Action Codes can be used with CCC "G."</p>

**Reminder:** Do not edit a Fiduciary Code or Trust Code when editing CCC "G" for amended. See IRM 3.11.14.10.11, Statute returns.

(5) **Do not edit CCC "G" on returns filed under Section 443(b)(2). See Exhibit 3.11.14-5, IRC Sections and Actions to be taken on Form 1041.**

(6) The following data must be edited on all amended returns:

- a. **EIN** - See IRM 3.11.14.14.2, Entity Perfection - Employer Identification Number (EIN).
- b. **Name Control** - See IRM 3.11.14.14.3, Entity Perfection - Name Control.
- c. **Tax Period** - See IRM 3.11.14.12, Tax Period.
- d. **CCC "G"** - See IRM 3.11.14.8.6, CCC "G" - Amended Returns, and **Reminder** above.

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

Compliance IRC 6020(b) returns.

Secured by Examination/Collections, Secured by TE/GE,

Secured by TE/GE EP Exam

Returns with "TC 59X" or "ICS" notated on the face of the return.

Returns that are substitute returns prepared by Examination (SFR) in top margin of the form.

Returns with a stamp showing a previous clearance by Statute Control within the last 90 days.

**Note:** If corresponding for a signature on an amended return, you will still code with CCC "G" and edit CCC 3 if the return is a no-reply to correspondence.

- e. **IRS Received Date** - See IRM 3.11.14.11, Received Date.
- f. **Signature** - See IRM 3.11.14.19, Signature.



**Note:** Do not perfect the address on amended returns. see IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses.

**Reminder:** Do not edit E-file Waiver Code on amended returns.

- (7) **Detach Schedules K-1 for current year and prior two years. Process accordingly. See IRM 3.0.101, General, Schedule K-1 Processing. Watch for the Amended Box on Schedules K-1.**
- (8) **Amended 1041 returns with “Streamline” written across the top will need special handling. Amended Streamlined 1041 returns will not be processed, give them to the lead. Instead, they will be scanned into CII in Austin and worked by Ogden’s AM. If amended 1041 Streamlined returns are received in Ogden, they will be scanned into CIS with a special cover sheet assigned to a special employee number.**

3.11.14.10.2  
(01-01-2025)  
**Bankruptcy Returns**

- (1) This subsection has instructions for processing bankruptcy returns.
- (2) The bankruptcy trustee or debtor in possession must file Form 1041 for the estate of an individual involved in bankruptcy proceedings under Chapter 7 or 11 of title 11 of the United States Code if the estate has gross income that exceeds the amount of:

**Note:** For Tax Year 2018 and later a personal exemption is not allowed.

- \$14,600 for Tax Year 2024 (standard deduction of single or married filing separately)
  - \$13,850 for Tax Year 2023 (standard deduction of single or married filing separately)
  - \$12,950 for Tax Year 2022 (standard deduction of single or married filing separately)
  - \$12,550 for Tax Year 2021 (standard deduction of single or married filing separately)
  - \$12,400 for Tax Year 2020 (standard deduction of single or married filing separately)
  - \$12,200 for Tax Year 2019 (standard deduction of single or married filing separately)
  - \$12,000 for Tax Year 2018 (standard deduction of single or married filing separately)
  - \$10,400 for Tax Year 2017 (personal exemption plus the standard deduction of single or married filing separately)
- (3) Prompt identification must be made of a bankruptcy related “Request for Prompt Assessment” or a “Quick Determination” of tax liability to ensure that the crucial 60-day and 180-day deadlines is met timely by Compliance. See IRM 3.11.14.10.3, Prompt Assessment/Prompt Determination (Form 4810).
- (4) Edit Fiduciary Code “5” on all Chapter 7 Bankruptcy Estate returns or “6” on all Chapter 11 Bankruptcy Estate returns. If no boxes are checked, edit Fiduciary Code “5” if the return shows it is a bankruptcy. See IRM 3.11.14.13.3, Fiduciary and Trust Code Editing.

**Reminder:** Edit CCC “8” for all bankruptcies. See IRM 3.11.14.8.24, CCC “8” - Waiver of Estimated Tax Penalty and IRM 20.1.3.1.5.3, Bankruptcy.

- (5) **All** bankruptcy returns, except amended bankruptcy returns, must be routed to Entity. Completely edit the return except the name control prior to sending to Entity. See below for more editing instructions.

**Exception:** Do not route to Entity if there is an indication Entity has already edited the return usually orange/purple editing of the EIN and name control.

- (6) If **Form 6252 is attached to a nontaxable Grantor Trust or Bankruptcy Estate return**, do not edit an Installment Sale Indicator Code. Form 6252 information will be added on the individual tax return.

3.11.14.10.2.1  
(01-01-2025)

**Identification of  
Bankruptcy Estate  
Returns**

- (1) A Bankruptcy return must have one of the following boxes in “Box A - Type of Entity” checked on Form 1041:
- Bankruptcy estate - Ch. 7
  - Bankruptcy estate - Ch. 11
- (2) If no box is checked, decide if the return is for a Bankruptcy Estate from the Name Line, or attachment and/or the applicable exemption is claimed on Line 21. See IRM 3.11.14.13.3 (5), Fiduciary and Trust Code Editing.
- (3) Bankruptcy estate returns can **only** be filed for individuals.

**Note:** If the Name Line shows Partnership or Corporation, see IRM 3.11.14.10.2.6, Corporation or Partnership Bankruptcy.

- (4) If the determination is made that a Bankruptcy estate return exists, Form 1040 **must** be attached. Form 1041 is used as a transmittal form for Form 1040. The top margin of Form 1040 must be notated **ATTACHMENT TO FORM 1041. DO NOT DETACH.**

3.11.14.10.2.2  
(01-01-2025)

**Individual Bankruptcy**

- (1) If Form 1040 is attached, all income and deductions must be reported, and the tax computed on Form 1040. Only the tax liability must be reported on Lines 23 through 30 of Form 1041.
- (2) If the taxpayer has entered amounts in any of Lines 1 through 22 of Form 1041, place an “X” across lines 1 through 22.
- (3) The amounts on Form 1041 must equal the information given on Form 1040.
- a. If Form 1040 is attached, ensure that the amounts reported on Form 1041 equal the amounts reported on Form 1040 as follows: See Figure 3.11.14-6, Individual Bankruptcy Estate.

Form 1040	Edit to Form 1041	Description
Line 24	Line 24	Total Tax
Line 26	Line 10, Sch. G	Estimated Tax Payments
Schedule 3, Line 10	Line 13, Sch. G	Amount Paid with Extension
Line 25d	Line 14, Sch. G	Federal Income Tax Withheld
Schedule 3, Line 13a	Line 16, Sch. G	Credit from Form 2439
Schedule 3, Line 12	Line 17, Sch. G	Credit from Form 4136
Schedule 3, Line 13c	Line 18a, Sch. G	Elective Payment Election Amount from Form 3800
Schedule 3, Line 13z	Line 18b, Sch. G	Other Credits or Payments
Line 33	Line 26	Total Payments
Line 34	Line 29	Overpayment
Line 35a	Line 30b	Refund
Line 36	Line 30a	Credit Elect
Line 37	Line 28	Tax Due
Line 38	Line 27	Estimated Tax Penalty

**Note:** For prior year returns, match the Total Tax, Total Payments, Overpayment, and Tax Due to the same line descriptions on Form 1041.

- b. Process deviations to each line compared above as follows:

If ...	Then ...
Form 1041 is blank, and Form 1040 is not attached,	Correspond.
Form 1041 equals Form 1040,	Continue editing the return.
Form 1041 has an entry, but Form 1040 is zero or blank,	Continue editing the return.
Form 1041 entry is zero or blank, and Form 1040 has an entry,	Edit the amount from Form 1040 to the applicable Line on Form 1041.
Entries are present on both Form 1041 and Form 1040, but the amounts on each form are different,	Correspond with Letter 177C to decide the correct amount.
Form 1040 is not attached and Lines 1 through 23 of Form 1041 are completed and Line 9 has Gross Income of <b>less than</b> the applicable tax year Exemption plus the Standard Deduction, see Exemption/Standard Deduction Chart in paragraph (3)c) below.	<ol style="list-style-type: none"> <li>1. Process as a nontaxable return.</li> <li>2. Correspond with Letter 177C to inform the taxpayer there is no need to file Form 1041.</li> <li>3. <b>Do not suspend. (Follow local procedures).</b></li> </ol>
Form 1040 is not attached and Lines 1 through 23 are completed on Form 1041, and Line 9 has Gross Income of <b>greater than</b> the applicable tax year Exemption plus the Standard Deduction, see Exemption/Standard Deduction Chart in paragraph (3)c) below.	Correspond with Letter 177C using the correct paragraph to request a copy of Form 1040 for the applicable Tax Period.
Form 1040 is not attached and lines 24 through 30 of Form 1041 are present,	Correspond.

c. Exemption/Standard Deduction Chart:

**Note:** For Tax Year 2018 and later a personal exemption is not valid.

Tax Year	Exemption	Standard Deduction	Combined Total
2024	\$0	\$14,600	N/A
2023	\$0	\$13,850	N/A
2022	\$0	\$12,950	N/A
2021	\$0	\$12,550	N/A
2020	\$0	\$12,400	N/A

<b>Tax Year</b>	<b>Exemption</b>	<b>Standard Deduction</b>	<b>Combined Total</b>
2019	\$0	\$12,200	N/A
2018	\$0	\$12,000	N/A
2017	\$4,050	\$6,350	\$10,400
2016	\$4,050	\$6,300	\$10,350
2015	\$4,000	\$6,300	\$10,300
2014	\$3,950	\$6,200	\$10,150
2013	\$3,900	\$6,100	\$10,000
2012	\$3,800	\$5,950	\$9,750
2011	\$3,700	\$5,800	\$9,500
2010	\$3,650	\$5,700	\$9,350
2009	\$3,650	\$5,700	\$9,350
2008	\$3,500	\$5,450	\$8,950
2007	\$3,400	\$5,350	\$8,750

DRAFT

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☒ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20  
Name of estate or trust (If a grantor type trust, see the instructions.)  
**John Q. Osprey Bankruptcy Estate**  
Name and title of fiduciary  
**William C. Dove Executor**  
Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**1234 West 6700 South**  
City or town, state or province, country, and ZIP or foreign postal code  
**Tampa, FL 33602**

C Employer identification number  
**00-4567891**  
D Date entity created \_\_\_\_\_  
E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation ☐  
☐ Described in sec. 4947(a)(2)

F Check applicable ☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback

22 Add lines 18 through 21

23 Taxable income. Subtract line 22 from line 17. If a loss, see instructions

24 **Total tax** (from Schedule G, Part I, line 9)

25 Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)

26 **Total payments** (from Schedule G, Part II, line 19)

27 Estimated tax penalty. See instructions

28 **Tax due.** If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed

29 **Overpayment.** If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid

30 Amount of line 29 to be: **a Credited to 2025** **b Refunded**

22

23

24 **9,000**

25

26 **4,000**

27

28 **5,000**

29

30

DRAFT

Form **1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return**  
Go to [www.irs.gov/Form1040](https://www.irs.gov/Form1040) for instructions and the latest information.

2024

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and middle initial  
**John Q.**  
Last name  
**Osprey**  
Your social security number  
**000 00 1587**  
If joint return, spouse's first name and middle initial \_\_\_\_\_ Last name \_\_\_\_\_  
Spouse's social security number \_\_\_\_\_  
Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_  
Presidential Election Campaign \_\_\_\_\_

23 Other taxes, including self-employment tax, from Schedule 2, line 21

24 Add lines 22 and 23. This is your **total tax**

25 Federal income tax withheld from:  
a Form(s) W-2  
b Form(s) 1099  
c Other forms (see instructions)  
d Add lines 25a through 25c

26 2024 estimated tax payments and amount applied from 2023 return

27 Earned income credit (EIC)

28 Additional child tax credit from Schedule 8812

29 American opportunity credit from Form 8863, line 8

30 Reserved for future use

31 Amount from Schedule 3, line 15

32 Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**

33 Add lines 25d, 26, and 32. These are your **total payments**

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐  
b Direct deposit? ☒ Yes ☐ No  
c Type: ☐ Checking ☐ Savings  
d Account number \_\_\_\_\_

36 Amount of line 34 you want **applied to your 2025 estimated tax**

37 Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to [www.irs.gov/Payments](https://www.irs.gov/Payments) or see instructions

23

24 **9,000**

25a

25b

25c

25d

26 **4,000**

27

28

29

30

31

32

33 **4,000**

34

35a

36

37 **5,000**

Figure 3.11.14-6 Individual Bankruptcy Estate

3.11.14.10.2.3  
(11-15-2022)  
**Joint Filed Bankruptcy  
Estate Returns**

- (1) When a married couple file a joint bankruptcy petition, their estates are effectively consolidated for administrative purposes. However, these estates are treated as separate entities for tax purposes and must file separate bankruptcy returns.
- (2) Correspond with Letter 177C when any of the following conditions exist:
  - Form 1041 is received with two Form 1040 attached.
  - Form 1041 is received with a Form 1040 Joint return (**Married filing jointly** box is checked in the “Filing Status” section at the top of Form 1040).

**Note:** Taxpayers claiming “Administrative Consolidation” require correspondence.

If ...	Then ...
Form 1041 is received with either two Form 1040 returns (married couple) or one “Joint” Form 1040,	1. Correspond with Letter 177C (using the correct paragraph) to inform the taxpayer that they must file two separate Form 1041 returns.
Two Form 1041 are received with one “Joint” Form 1040,	1. Separate the two Form 1041 returns. 2. Photocopy Form 1040. 3. Attach the original Form 1040 to one Form 1041 and the photocopy to the other Form 1041. 4. Process as filed.

3.11.14.10.2.4  
(01-01-2024)  
**Individual Bankruptcy  
Cases - Special  
Procedures**

- (1) Bankruptcy estates are created at the commencement of the bankruptcy case. Under Chapter 7, Liquidation, and 11, Reorganization, this estate is a new entity, separate from the individual taxpayer(s).
- (2) The estate is represented by a court appointed trustee or by a debtor in possession who manages the estate for the benefit of any creditor.
- (3) The taxes of the individual who filed bankruptcy have nothing to do with the taxes of the estate. However, if the individual chooses to file two short year returns, any balance due for the first short year return will be collected from the estate.
  1. If the Signature section of Form 1041 has the same name as the name in the Entity section, examine the return for the following:

If ...	Then ...
Taxpayer notates "DEBTOR IN POSSESSION", Chapter 11,	Continue editing the return.
Taxpayer notates "CHAPTER 7" or there is no indication of Debtor in Possession on a <b>Numbered Return</b> ,	<ol style="list-style-type: none"> <li>1. Attach Form 4227</li> <li>2. and notate "POSSIBLE FILING DISCREPANCY."</li> <li>3. Edit Action Code 320.</li> <li>4. Leave the return in the batch and continue editing.</li> </ol>
Taxpayer notates "CHAPTER 7" or there is no indication of Debtor in Possession on an <b>Unnumbered Return</b> ,	<ol style="list-style-type: none"> <li>1. Do not continue editing the return.</li> <li>2. Withdraw the document from the batch.</li> <li>3. Attach Form 4227 and notate "POSSIBLE FILING DISCREPANCY."</li> <li>4. Route the document to Entity Control.</li> </ol>

3.11.14.10.2.5  
(01-01-2025)

**Chapter 12 Bankruptcy Returns**

- (1) The Family Farmer Bankruptcy Act of 1986 was designed specifically to address the "debt plight" that farmers found themselves in after the inflationary period of the 1970s.
- (2) When returns are received with an indication of "CHAPTER 12" or "FAMILY FARMER":
  1. Send the return back to the taxpayer.
  2. Inform the taxpayer of their non-filing requirement using the following language:  
"FORM 1041 MUST NOT BE FILED. THERE IS NO REQUIREMENT TO PREPARE A FEDERAL INCOME TAX RETURN ON BEHALF OF THE BANKRUPTCY ESTATE AS THERE IS NO SEPARATE ENTITY FOR TAX PURPOSES."

3.11.14.10.2.6  
(01-01-2025)

**Corporation or Partnership Bankruptcy**

- (1) Filing requirements for corporations and partnerships are as follows:
  - Corporations - Form 1120 (U.S. Corporation Income Tax Return).
  - Partnerships - Form 1065 (U.S. Partnership Return of Income).
- (2) If either of the Bankruptcy boxes are checked in Section A (Type of Entity) and there is an indication that a Form 1120, or Form 1065 must have been filed (i.e., the form is attached or the name of the entity has terms such as "CORPORATION", "CORP", "PARTNERSHIP", etc.), process as follows:



If ...	Then ...
Numbered Returns,	<ol style="list-style-type: none"> <li>1. Continue editing the return.</li> <li>2. Attach Form 4227 and notate "POSSIBLE FILING DISCREPANCY".</li> <li>3. Edit Action Code 320.</li> <li>4. Leave the return in the block.</li> </ol>
Unnumbered Returns,	<ol style="list-style-type: none"> <li>1. Do not continue editing the return.</li> <li>2. Attach a Form 4227 and notate "POSSIBLE FILING DISCREPANCY".</li> <li>3. Withdraw the document from the batch.</li> <li>4. Route the document to Entity Control.</li> </ol>

- (3) Through research or correspondence with the filer, Entity will decide if the filer must file a Form 1041, Form 1120, or Form 1065.

If ...	Then ...
Form 1041 is returned from Entity with a new EIN present (decided that Form 1041 must have been filed),	Continue editing the return.
Form 1041 is returned from Entity without an EIN present,	Release return for processing. Form 1041 will go UPC 329 and be referred to Entity Unpostables.

## 3.11.14.10.3 (01-01-2025) **Prompt Assessment (Form 4810)/Prompt Determination**

- (1) Identification must be made for "Prompt Assessment" or "Prompt Determination" of tax liability to ensure that the crucial 60 and 180 day deadlines are met timely by Compliance.
- (2) A **Prompt Assessment** is requested either in the form of a letter or on Form 4810 Request for Prompt Assessment Under IRC 6501(d):

If ...	And ...	Then ...
A Prompt Assessment is not attached to a tax return,		Forward the Prompt Assessment request to Examination.

If ...	And ...	Then ...
A Prompt Assessment request is attached to a tax return,	<ul style="list-style-type: none"> <li>A TC 150 has not posted for that return, or</li> </ul>	<p>Process the return and forward the Prompt Assessment request to Examination with a copy of the tax return.</p> <p><b>Reminder:</b> Edit Audit Code 4 and an Working Trail. See Figure 3.11.14-7, Request for Prompt Determination (Form 4810</p>
A Prompt Assessment request is attached to a tax return,	<ul style="list-style-type: none"> <li>A TC 150 has posted for that return,</li> </ul> <p><b>Note:</b> The “Returns listed above” box on the Form 4810 must be checked if the TC 150 has posted.</p>	<p>Stop editing and move Form 4810 to the front of the return and forward to Examination.</p>

**DRAFT** **TC 150 not posted.**

Form **1041** Department of the Treasury—Internal Revenue Service **U.S. Income Tax Return for Estates and Trusts** 2024 OMB No. 1545-0092  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**A** Check all that apply:  
☒ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)  
**John Swan Estate**

C Employer identification number  
**00-6208124**

Name and title of fiduciary  
**Jane Swan, Executrix**

D Date entity created

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**2501 Heron Blvd.**

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation ☐  
☐ Described in sec. 4947(a)(2)

City or town, state or province, country, and ZIP or foreign postal code  
**Houston, TX 77013**

F Check ☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback

B Number of Schedules K-1 attached (see instructions)

G Check ☐ If checked, attach Form 4810

**Form 4810** Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)  
 (Rev. August 2022) See instructions on back.  
 Department of the Treasury Internal Revenue Service Go to [www.irs.gov/Form4810](http://www.irs.gov/Form4810) for the latest information.  
 OMB No. 1545-0430  
 For IRS Use Only

Requester's name

Kind of tax  
☒ Income  
☐ Gift  
☐ Employment  
☐ Excise

Daytime phone number

**1-4**

**Intra-SC Reject or Routing Slip** Name-Unit **924** Date **3/11/25**

X	Route to	X	Reason
<input type="checkbox"/>	Accounting	<input type="checkbox"/>	Missing or illegible data
<input checked="" type="checkbox"/>	Adjustments	<input type="checkbox"/>	EIN
<input type="checkbox"/>	Batching and Numbering	<input type="checkbox"/>	SSN
<input type="checkbox"/>	Clearing and Deposit	<input type="checkbox"/>	Name
<input type="checkbox"/>	Collection	<input type="checkbox"/>	Address
<input type="checkbox"/>	Criminal Investigation	<input type="checkbox"/>	Other (specify)
<input type="checkbox"/>	QRDT	<input type="checkbox"/>	Review for necessary action
<input type="checkbox"/>	ITPP	<input type="checkbox"/>	Renumber to
<input type="checkbox"/>	Data Control (Balancing)	<input type="checkbox"/>	Tax class
<input type="checkbox"/>	Document Services	<input type="checkbox"/>	Doc. code
<input type="checkbox"/>	Entity Control	<input type="checkbox"/>	Other:
<input type="checkbox"/>	Error Resolution	<input type="checkbox"/>	Unpostable code:
<input checked="" type="checkbox"/>	Examination (Audit)	<input type="checkbox"/>	Cycle:
<input type="checkbox"/>	Files	<input type="checkbox"/>	Action Code:
<input type="checkbox"/>	Reject Correction	<input type="checkbox"/>	Reinput
<input type="checkbox"/>	Returns Analysis	<input type="checkbox"/>	Questionable items
<input type="checkbox"/>	Statute Control	<input type="checkbox"/>	Form W-2
<input type="checkbox"/>	Other activity (explain)	<input type="checkbox"/>	Contributions
		<input type="checkbox"/>	Other data:
		<input type="checkbox"/>	Other (explain)

Form **4227** (Rev. 12-01) Cat. No. 269151 Department of the Treasury Internal Revenue Service

If applicable, provide the name of decedent's spouse (surviving or deceased).

Spouse's social security number

Sign Here

Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

Firm's name Firm's EIN Firm's address Phone no.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11370H Form **1041** (2024)

**Copy to Exam**

**1-4**

**Income**

**Deductions**

**Tax and Payments**

**Service Center Where Filed** **Ogden, Utah** **Date Filed** **2/28/25**

Figure 3.11.14-7 Request for Prompt Assessment (Form 4810)

- (3) If a request for **Prompt Determination** under Section 505(b) of the U.S. Bankruptcy Code is attached to the return and addressed to the Submission

## 3.11 Returns and Documents Analysis

Processing Campus, decide if the request and return was processed through the Centralized Insolvency Operation Rev. Proc. 2006-24:

If ...	Then ...
There is an indication that the request was processed through the Centralized Insolvency Operation (CIO), e.g., the return has a copy of a letter addressed to CIO,	Continue editing the return.
There is no indication that the request was processed through the CIO,	<ol style="list-style-type: none"> <li>1. Photocopy the return and attachments, mark the copy <b>PHOTOCOPY DO NOT PROCESS</b> and forward the copy to CIO at: 2970 Market St. Stop 5-Q30.133 Philadelphia, PA 19104-5016</li> <li>2. Edit working trail in the left-hand margin of the Form 1041 "COPY SENT TO INSOLVENCY."</li> <li>3. Continue processing the original return.</li> </ol> <p>See Figure 3.11.14-8, Request for Prompt Determination (Under Section 505(b).</p>

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☒ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**5**

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)  
**Bankruptcy Estate of Howard W. Heron**

Name and title of fiduciary  
**Donald F. Osprey**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**157 Owl St.**

City or town, state or province, country, and ZIP or foreign postal code  
**Reno, NV 89510**

**C** Employer identification number  
**00-2345678**

**D** Date entity created

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . .  
☐ Described in sec. 4947(a)(2)

**B** Number of Schedules K-1 attached (see instructions)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**23** Taxable income. Subtract line 22 from line 17. If a loss, see instructions . . . . . **23**

**24** Total tax (from Schedule G, Part I, line 9) . . . . . **24**

**25** Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions) . . . . . **25**

**Copy to Insolvency**

**Attorney Donald F. Osprey**  
**157 Owl St.**  
**Reno, NV 89510**

**January 13, 2025**

**Re: Bankruptcy Estate of Howard W. Heron**  
**Case No 00-0012344**  
**EIN: 00-2345678**

**Dear Sirs,**

**Enclosed please find a copy of Form 1041 for the period ending December 31, 2024, showing a zero-balance due.**

**Pursuant to 11 U.S.C, Section 505(b), I hereby request a prompt determination of any unpaid liability for the above return.**

**I, Donald F. Osprey, Trustee for Bankruptcy of the above-named Debtor, declare under penalties of perjury the foregoing is true and correct to the best of my knowledge and belief.**

**Sincerely,**

*Donald F. Osprey, Trustee*

Figure 3.11.14-8 Request for Prompt Determination (Under Section 505(b))

3.11.14.10.4  
(01-01-2022)  
**IRC 663(c) - Separate  
Share Tax Rule Trust  
(Form 1041)**

(1) If Form 1041 is received with the notation "SEPARATE SHARE" and there are supporting returns shown as copies for information purposes:

1. Research (following local procedures) to decide if TC 150 is present. It is possible that the original return has become detached during batching.

If ...	Then ...
TC 150 has posted,	Route the "Separate Share" Form 1041 to the Research function for association with the original return.
TC 150 has not posted, and entries are present on entire Page 1,	<ol style="list-style-type: none"> <li>1. "X" through the supporting documents and leave them attached to the return,</li> <li>2. Continue normal processing of the return.</li> </ol>
TC 150 has not posted, and entries are present on Lines 20 through 27,	Correspond for the original Form 1041.

3.11.14.10.5  
(01-01-2016)  
**Nontaxable Returns (No Line Entries)**

- (1) Process Form 1041 as an original return if it is received with **all** the following:
- No tax data entries and no tax data information attached.
  - A notation on the return such as "NOT LIABLE."
  - A taxpayer signature.

3.11.14.10.6  
(01-01-2025)  
**◆ Re-Entry Document Procedures ◆**

- (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) **Some re-entry returns will have originally been filed electronically through Modernized E-file (MeF). These returns will be shown by the presence of Mod E-file printouts in lieu of an actual return. Do not correspond for missing signatures on these documents.**
- (3) Each re-entry return must have a Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, attached.
- Form 3893 is used to re-input documents that have not posted to an account or module.
  - Form 13596 is used to reprocess documents to the correct account or module, that had previously posted to the wrong account or module.
- (4) Always leave Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document.
- (5) Examine Form 3893 or Form 13596 to decide the editing needed to make the return processable.

**Caution:** If the IRS Received Date is two year's and nine months or more from the Return Due Date, refer to Statute procedures prior to re-entering or reprocessing the return. See IRM 3.11.14.10.11, Statute Returns.

3.11.14.10.6.1  
(01-01-2025)  
**◆ Form 3893 - Re-Entry Document Control ◆**

- (1) Form 3893, Re-Entry Document Control, is used to re-input 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 no.), edit all returns using current processing instructions and keep all returns clipped together.
- (3) Circle the CCC "G" if present.
- (4) Do not edit CCC "G" on amended returns.
- (5) Do not send Letter 1382C if a request for reasonable cause is attached.
- (6) If the return was not edited according to current processing instruction, circle any action codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (7) If the return was edited according to current processing instruction, ensure that the information from Form 3893 is edited on the return.

If ...	Then ...
Box 14, Remarks,	Ensure that the information is edited to the return.
Box 15, Process as,	<ol style="list-style-type: none"> <li>1. Circle any green rocker and edit marks that will show a receipt of remittance.</li> <li>2. Do not change any tax due amounts.</li> </ol>

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

If ...	Then ...
Improper perfection,	Edit the same correction in red/ green (per local procedure) to the correct area.
Taxpayer error,	Leave the entries as shown on the document.

- (9) An IRS Received date must be present on all re-input returns.

If ...	Then ...
IRS Received Date is not present,	Edit an IRS received date to the middle of the return.
Multiple IRS Received Dates are present,	Circle all but the earliest date.



- (10) When more information is still needed to make the return processable, prepare approved Correspondence Action Sheet, or Form 4227 for the correction (e.g., correspondence, research, etc.).

**Exception:** Do not correspond for missing Schedules K-1. See IRM 3.11.14.17.2.4, Line 18 - Income Distribution Deduction (Schedule K-1).

- (11) When perfection is not possible, edit Action Code 640 on the return and attach Form 4227 noting "PERFECTION NOT POSSIBLE" and leave in batch.

3.11.14.10.6.2  
(01-01-2020)

◆ **Form 13596 -  
Reprocessing Returns** ◆

- (1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.
- (2) Circle CCC "G" if present.
- (3) **Don't** edit CCC "G" on amended returns.
- (4) **Don't** send Letter 1382C, **Reprocessing Returns**, if a request for reasonable cause is attached.
- (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 13596 is edited on the return.

For ...	Then ...
TIN correction,	Edit correct TIN on return.
Tax Period correction,	Edit correct Tax Period ending on return.
Reasonable cause,	Edit the correct Computer Condition Code: a. Edit CCC "R" if the "FTF" box is checked. b. Edit CCC "D" if the "FTP" box is checked.

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

If ...	Then ...
Improper perfection,	Edit the same correction in red/green (per local procedure) to the correct area.
Taxpayer error,	Leave the entries as shown on the document.

- (8) An IRS Received Date must be present on all reprocessed returns:

If ...	Then ...
IRS Received date is not present,	Edit an IRS Received Date to the middle of the return.
Multiple Received rates are present,	Circle all but the earliest date received by the IRS.

- (9) Circle any green rocker and edit marks that will show a receipt of remittance.
- (10) When more information is still needed to make the return processable, prepare approved Correspondence Action Sheet or Form 4227, **Intra-SC Reject or Routing Slip**, for the proper correction (e.g., correspondence, research, etc.).

**Exception:** Do not correspond for missing Schedules K-1. See IRM 3.11.14.17.2.4, Line 18 - Income Distribution Deduction (Schedule K-1).

3.11.14.10.7  
(01-01-2025)

◆ Refund Returns (45 Day Jeopardy and High Dollar Refunds)◆

- (1) Document Perfection is responsible for identifying refunds and for initiating requests for manual refunds.

**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"> <li>1. Completely edit the return.</li> <li>2. Pull the return from the non-refund batch and merge into a refund batch using local procedures.</li> </ol> <p><b>Note:</b> 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 the Received Date or the Return Due Date (whichever is later) and the refund</p> <p><b>Note:</b> "Refund" in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods <b>or amount to be credited to the next year's tax.</b></p>	<p><b>Unnumbered Returns:</b></p> <ol style="list-style-type: none"> <li>1. Pull the return from the batch.</li> <li>2. Code and edit the return as completely as possible.</li> <li>3. Edit Action Code 341.</li> <li>4. Give the return to the manager for Expedite processing.</li> </ol> <p>Figure 3.11.14-9, Refund Return - 45 Day Jeopardy.</p> <p><b>Numbered Returns:</b></p> <ol style="list-style-type: none"> <li>1. Code and edit the return as completely as possible.</li> <li>2. Edit Action Code 341.</li> </ol>

#

#

If ...	Then ...
<p><b>Note:</b> “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods <b>or amount to be credited to the next year’s tax.</b></p>	<p><b>Unnumbered Returns:</b></p> <ol style="list-style-type: none"> <li>1. Pull the return from the batch.</li> <li>2. Code and edit the return as completely as possible.</li> <li>3. Edit Action Code 341.</li> <li>4. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.11.14.2.8, Criminal Investigation (CI) Referrals.</li> <li>5. Edit a working trail “Copy to CI”, or “CI Referral”, or similar language in the lower left corner going vertically up the side of the return</li> <li>6. Expedite processing.</li> </ol> <p><b>Numbered Returns:</b></p> <ol style="list-style-type: none"> <li>1. Code and edit the return as completely as possible.</li> <li>2. Edit Action Code 341.</li> <li>3. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.11.14.2.8, Criminal Investigation (CI) Referrals.</li> <li>4. Edit a working trail “Copy to CI,” or “CI Referral,” or similar language in the lower left corner going vertically up the side of the return.</li> </ol>

#  
#

DRAFT

This return is being edited on May 16, 2025

Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

For calendar year 2024 or fiscal year beginning

Name of estate or trust (If a grantor type trust, see the instructions.)

Kevin C. Duck Trust

Name and title of fiduciary

Thomas A. Eagle

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

231 N 57<sup>th</sup> St

City or town, state or province, country, and ZIP or foreign postal code

Billings, MT 59101

C Employer identification number

00-6259879

D Date entity created

8-4-81

E Nonexempt charitable and split-interest trusts; check applicable box(es). See instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation

☐ Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions)

F Check applicable boxes:

☐ Initial return

☐ Final return

☐ Amended return

☐ Net operating loss carryback

☐ Change in trust's name

☐ Change in fiduciary

☐ Change in fiduciary's name

☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election: ☐ Trust TIN

Income

1 Interest income

1 1,900.00

2a Total ordinary dividends

2a 550.00

b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

3 Business income or (loss). Attach Schedule C (Form 1040)

3 300.00

4 Capital gain or (loss). Attach Schedule D (Form 1041)

4

5 Rents, royalties, partnerships, other estates and trusts. Attach Schedule E (Form 1040)

5

6 Farm income or (loss). Attach Schedule F (Form 1040)

6 9,500.00

7 Ordinary gain or (loss). Attach Form 4797

7 4,200.00

8 Other income. List type and amount

8 11,450.00

9 Total income. Combine lines 1, 2a, and 3 through 8

9 27,900.00

Deductions

10 Interest. Check if Form 4952 is attached

10 25.00

11 Taxes

11 100.00

12 Fiduciary fees. If only a portion is deductible under section 67(e), see instructions

12 75.00

13 Charitable deduction (from Schedule A, line 7)

13

14 Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions

14 100.00

15a Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)

15a 400.00

b Net operating loss deduction. See instructions

15b

16 Add lines 10 through 15b

16 700.00

17 Adjusted total income or (loss). Subtract line 16 from line 9

17 27,200.00

18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)

18

19 Estate tax deduction including certain generation-skipping taxes (attach computation)

19

20 Qualified business income deduction. Attach Form 8995 or 8995-A

20

21 Exemption

21 100.00

22 Add lines 18 through 21

22 100.00

Tax and Payments

23 Taxable income. Subtract line 22 from line 17. If a loss, see instructions

23 27,100.00

24 Total tax (from Schedule G, Part I, line 9)

24 1,900.00

25 Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)

25

26 Total payments (from Schedule G, Part II, line 19)

26 27,200.00

27 Estimated tax penalty. See instructions

27

28 Tax due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed

28

29 Overpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid

29 25,300.00

30 Amount of line 29 to be: a Credited to 2025 b Refunded

30 25,300.00

Sign Here

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary

Thomas A. Eagle

Date

4-11-25

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Howard T Quail

Date

4-7-25

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

00-0012509

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11370H

Form 1041 (2024)

341

Give the completely edited return to the manager

Figure 3.11.14-9 Refund Return - 45 Day Jeopardy

3.11.14.10.7

Internal Revenue Manual

Cat. No. 33490M (11-07-2024)

33490009

Any line marked with a # is for Official Use Only

3.11.14.10.8  
(01-01-2025)

◆ **Compliance Secured/Prepared Returns** ◆

- (1) Compliance functions, Collection and Examination, secure returns from the taxpayer and also prepare returns if the taxpayer doesn't give them.
- (2) Compliance notates:
  - a. Prepared tax returns are notated with 6020(b) or SFR (Substitute for Return).
  - b. Secured tax returns are notated with "TC 59X" or "ICS" (Integrated Collections System) or notated "Process as Original" with an attached Form 13133, Expedite Processing Cycle. The "Delinquent Return" box on Form 13133 must be checked.

**Note:** If "RD" is notated on the front of the return **and not circled**, remove from the batch and route to Collections.

3.11.14.10.8.1  
(01-01-2025)

◆ **IRC 6020(b) - Prepared by Collection** ◆

- (1) When the taxpayer fails to file a required return, IRC 6020(b) is the authority for the IRS to prepare the return.
- (2) These returns are shown by the notation: "PREPARED AND SIGNED UNDER AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE" which is found in the center bottom of Page 1 of the return.
  - a. Returns must have an IRS Received Date. If missing, follow the normal procedures for editing the IRS Received Date, see IRM 3.11.14.11, Received Date.
  - b. Returns must be signed by Compliance Function representatives. If not signed, route to Compliance using Form 4227, Intra-SC Reject or Routing Slip.

**Note:** Starting July 1, 2013, the Revenue Officer's (RO) electronic or typed signature will be accepted as a valid signature on the return.

- c. Edit CCC "4". See IRM 3.11.14.8.23, CCC 4 - IRS Prepared Return Under IRC 6020(b).

**Note:** CCC "R" must not be used with CCC "4".

- d. Edit CCC "D" if the Compliance Function representative notates: "DO NOT ASSESS FAILURE TO PAY PENALTY" **and** the return due date (without regard to extensions) is July 30, 1996, or prior.

**Note:** Do not edit CCC "D" if the return due date is after July 30, 1996 (without regard to extensions) even if the Compliance Function representative notates "DO NOT ASSESS FAILURE TO PAY PENALTY".

- e. **Don't** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC "3" and continue processing.
- f. Edit CCC "W" if the IRS Received Date is more than 2 years and 9 months after the Return Due Date. **Do not** send the return to Statute Control. See IRM 3.11.14.10.11, Statute Returns.

3.11.14.10.8.2  
(01-01-2025)

◆ **Collection Secured** ◆

- (1) These returns are shown by the notations "TC 59X" or "ICS".
  - a. **Don't** edit CCC "G" on these returns.

- b. Use approved Correspondence Action Sheet to correspond for conditions that cannot be processed, e.g., missing signatures, missing schedules, etc.
- c. Edit CCC "W" if the IRS Received Date is more than 2 years and 9 months after the Return Due Date. **Do not** send the return to Statute Control.

**Reminder:** If there is indication a penalty or penalties must be suppressed, edit the correct Computer Condition Code(s). See IRM 3.11.14.8.17, CCC "W" - Return Cleared by Statute Control.

3.11.14.10.8.3  
(01-01-2022)

◆ **Examination Prepared** ◆

- (1) These returns are shown by the notation "SFR" or "SUBSTITUTE FOR RETURN" on Page 1.
    - a. Return must have an IRS Received Date. If no IRS Received Date is present, follow the normal procedures for editing the IRS Received Date. See IRM 3.11.14.11, Received Date.
    - b. **Do not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC "3" and continue processing.
    - c. If Form 13133, Expedite Processing Cycle, is attached, edit the Computer Condition Codes that are checked on the form.
- Note:** Do not enter CCC "D" unless the return due date (without regard to extensions) is July 30, 1996, or prior, even if the CCC "D" box is checked on Form 13133.
- d. Edit CCC "W" if the IRS Received Date is more than 2 years and 9 months after the Return Due Date. **Do not** send the return to Statute Control. See IRM 3.11.14.10.11, Statute Returns.

3.11.14.10.8.4  
(01-01-2025)

◆ **Examination Secured** ◆

- (1) These returns are shown by the notation "Process as Original" on page 1 of the return and a Form 13133, Expedite Processing Cycle, attached with the "Delinquent Return" box checked.
    - a. **Do not** edit CCC "G" on these returns.
    - b. Use approved Correspondence Action Sheet to correspond for conditions that cannot be processed (e.g., missing signatures, missing schedules, etc.).
    - c. Edit the Computer Condition Codes that are checked on Form 13133.
- Note:** Do not enter CCC "D" unless the return due date (without regard to extensions) is July 30, 1996, or prior, even if the CCC "D" box is checked on Form 13133.
- d. Edit CCC "W" if the received date is more than 2 years and 9 months after the Return Due Date. **Do not** send the return to Statute Control. See IRM 3.11.14.8.17, CCC "W" - Return Cleared by Statute Control.
- Reminder:** If Form 13133 (or something similar) shows a penalty or penalties must be suppressed, edit the correct Computer Condition Code(s). See IRM 3.11.14.8, Computer Condition Codes (CCC).



3.11.14.10.9  
(01-01-2024)

## Section 965 Returns Form 1041 and Form 1041-N (TY 2017 and later)

- (1) Section 965 (Repatriation Provision), Treatment of deferred foreign income upon transition to participating exemption systems of taxation for U.S. Shareholders of Specified Foreign Corporations per Tax Cuts Jobs Act (Tax Reform), Provision Section 14103, Public Law 115-97 (H.R.1).
- (2) Taxpayers reporting a 965 tax on their return can elect one of the following two elections:

Section ...	Description ...
965(h)	Election to pay tax liability in installments. <b>Note:</b> Taxpayers can only make a 965(h) election after 201911, if they made a 965(i) election during the inclusion period 201712 - 201911 and subsequently experienced a triggering event, then and only then can a 965(h) be made after 201911 (in the year of the triggering event) to pay the triggered liability in installments.
965(i)	Election to defer payment until triggering event. <b>Note:</b> Taxpayers cannot make a 965(i) election no later than 202012.

- (3) Edit CCC "J" if the return shows a Section 965 as follows:

If ...	Then ...
Tax Period is 202012 and later	All of the following apply: a. Amount on Line 25, Form 1041 (Line 19, Form 1041-N). b. Amount on Line 15, Sch. G, Part II, Form 1041. c. Form 965-A attached Part 1 Line 4, Columns (a) tax year present, (b) through (e) no data, and (f) has an amount.
Tax Period is 201912 - 202011	Any of the following apply: a. Amount on Line 25, Form 1041 (Line 19, Form 1041-N). b. Amount on Line 15, Sch. G, Part II, Form 1041. c. Form 965-A attached Part 1 Line 3, Columns (a) tax year present, (b) through (e) no data, and (f) has an amount. d. "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements.

If ...	Then ...
Tax Period is 201812 - 201911	Any of the following apply: <ol style="list-style-type: none"> <li>Amount on Line 24, Form 1041 (Line 19, Form 1041-N).</li> <li>Amount on Line 25f, Form 1041.</li> <li>Form 965-A attached Part 1 Line 2, Columns (a) tax year present, (b) through (e) no data, and (f) has an amount.</li> <li>"Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements.</li> </ol>
Tax Period is 201712 - 201811	Any of the following apply: <ol style="list-style-type: none"> <li>Form 965-A attached and:               <ul style="list-style-type: none"> <li>Amount on Line 1, Columns (a), (j) or (k).</li> <li>Amount on Line 1, Columns (f), Part II.</li> </ul> </li> <li>"Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements.</li> </ol>

- (4) Edit CCC "B" if the return has a Section 965(i) election listed as follows:

If ...	Then ...
Tax Period is 202012 - 202211,	Form 965-A attached and both entries are present: <ul style="list-style-type: none"> <li>Line 4, Column (e), Part I.</li> <li>Line 4, Column (f), Part III, yes box marked.</li> </ul>
Tax Period is 201912 - 202011,	Form 965-A attached and both entries are present: <ul style="list-style-type: none"> <li>Line 3, Column (e), Part I.</li> <li>Line 3, Column (f), Part III, yes box marked.</li> </ul>
Tax Period is 201812 - 201911,	Form 965-A attached and both entries are present: <ul style="list-style-type: none"> <li>Line 2, Column (e), Part I.</li> <li>Line 2, Column (f), Part II, yes box marked.</li> </ul>
Tax Period is 201712 - 201811,	Form 965-A attached and both entries are present: <ul style="list-style-type: none"> <li>Line 1, Column (e), Part I</li> <li>Line 1, Column (f), Part II, yes box marked.</li> </ul>

- (5) If CCC "J" or "B" (Section 965(i) Election) was edited on a Tax Period 201712 - 201811 return, edit as follows:

If ...	Then ...
Form 965-A is attached and both entries are present: <ul style="list-style-type: none"> <li>Line 1, Column (f), Part I</li> <li>Line 1, Column (g), Part 1, Yes box marked.</li> </ul>	<ul style="list-style-type: none"> <li>Edit Action Code 460 on the return.</li> <li>Attach to return Form 4227 to route to ERS Rejects.</li> <li>Notate on Form 4227 "Sec. 965 CCC B/J".</li> </ul>

3.11.14.10.9.1  
(01-01-2024)

**Tax Period 202112 and later- Line 25 and Line 15, Schedule G, Form 1041 (Line 19, Form 1041-N)**

(1) **Line 25, Form 1041 (Line 19 Form 1041-N)** edit as follows:

If ...	Then ...
Amount is present on Line 25 (Line 19 Form 1041-N),	Accept the data present and continue to process the return.

(2) **Line 15 (Schedule G)** edit as follows:

If ...	Then ...
Amount is present on Line 15, Schedule G,	Accept the data present and continue to process the return.

3.11.14.10.9.2  
(01-01-2023)

**Tax Period 202012 - 202111 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19, Form 1041-N)**

(1) **Line 25, Form 1041 (Line 19 Form 1041-N)** edit as follows:

If ...	And ...	Then ...
Amount is present on Line 25 (Line 19 Form 1041-N),	Form 965-A is not attached,	Correspond for Form 965-A.

If ...	And ...	Then ...
Amount is present on Line 25 (Line 19 Form 1041-N),	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If the amount is present on Form 965-A, Part II, Column (k): <ul style="list-style-type: none"> <li>• If the amount is equal to Line 25 (Line 19 Form 1041-N) amount, do not edit and continue processing the return.</li> <li>• If the amount is not equal to Line 25 (Line 19, Form 1041-N) amount, correspond for explanation of the difference.</li> </ul> </li> <li>2. If the amount is not present on Form 965-A, Part II, Column (k), correspond for discrepancy.</li> </ol>
Amount is not present on Line 25 (Line 19 Form 1041-N),	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If amount is present on Form 965-A, Part II, Column (k): <ul style="list-style-type: none"> <li>• If the amount is in the total for Line 28, Form 1041 (Line 19 Form 1041-N), edit the Line 4 amount to Line 25, Form 1041 (Line 21, Form 1041-N).</li> <li>• If the amount is not in the total of Line 28, Form 1041 (Line 21, Form 1041-N), correspond for explanation.</li> </ul> </li> </ol>

(2) **Line 15 (Schedule G)** edit as follows:

If ...	And ...	Then ...
Amount is present on Line 15, Schedule G,	Form 965-A is not attached,	Correspond for Form 965-A.
Amount is present on Line 15, Schedule G,	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If amounts are present on Line 4, Form 965-A, Part I, Column (f) and triggered liabilities on Lines 5-8: <ul style="list-style-type: none"> <li>• If the amount is equal to Line 15, Schedule G amount, do not edit and continue processing the return.</li> <li>• If the amount is not equal to Line 15, Schedule G amount, correspond for explanation of the difference.</li> </ul> </li> <li>2. If no amounts are present on Line 4, Form 965-A, Part I, column (f) or no triggered liabilities on Lines 5-8, correspond for discrepancy.</li> </ol>

If ...	And ...	Then ...
Amount is not present on Line 15, Schedule G,	Form 965-A is attached,	1. If amounts are present on Line 4, Form 965-A, Part I, Column (f) and triggered liabilities on Lines 5-8: <ul style="list-style-type: none"> <li>• If the amount is in the total for Line 26, Form 1041, edit the Line 4 amount to Line 15 Schedule G.</li> <li>• If the amount is not in the total of Line 26, Form 1041, correspond for explanation.</li> </ul>

3.11.14.10.9.3  
(01-01-2023)

**Tax Period 201912 - 202011 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19, Form 1041-N)**

(1) **Line 25, Form 1041 (Line 19 Form 1041-N)** edit as follows:

If ...	And ...	Then ...
Amount is present on Line 25 (Line 19 Form 1041-N),	Form 965-A is not attached,	Correspond for Form 965-A.

If ...	And ...	Then ...
Amount is present on Line 25 (Line 19 Form 1041-N),	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If the amount is present on Form 965-A, Part II, Column (k): <ul style="list-style-type: none"> <li>• If the amount is equal to Line 25 (Line 19 Form 1041-N) amount, do not edit and continue processing the return.</li> <li>• If the amount is not equal to Line 25 (Line 19, Form 1041-N) amount, correspond for explanation of the difference.</li> </ul> </li> <li>2. If the amount is not present on Form 965-A, Part II, column (k), correspond for discrepancy.</li> </ol>
Amount is not present on Line 25 (Line 19 Form 1041-N),	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If amount is present on Form 965-A, Part II, column (k): <ul style="list-style-type: none"> <li>• If the amount is in the total for Line 28, Form 1041 (Line 19 Form 1041-N), edit the Line 3 amount to Line 25, Form 1041 (Line 21, Form 1041-N).</li> <li>• If the amount is not in total of Line 28, Form 1041 (Line 21, Form 1041-N), correspond for explanation.</li> </ul> </li> </ol>

(2) **Line 15 (Schedule G)** edit as follows:

If ...	And ...	Then ...
Amount is present on Line 15, Schedule G,	Form 965-A is not attached,	Correspond for Form 965-A.
Amount is present on Line 15, Schedule G,	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If amounts are present on Line 3, Form 965-A, Part I, Column (f) and triggered liabilities on Lines 5-8: <ul style="list-style-type: none"> <li>• If the amount is equal to Line 15, Schedule G amount, do not edit and continue processing the return.</li> <li>• If the amount is not equal to Line 15, Schedule G amount, correspond for explanation of the difference.</li> </ul> </li> <li>2. If no amounts are present on Line 3, Form 965-A, Part I, column (f) or no triggered liabilities on Lines 5-8, correspond for discrepancy.</li> </ol>



If ...	And ...	Then ...
Amount is not present on Line 15, Schedule G,	Form 965-A is attached,	<p>1. If amounts are present on Line 3, Form 965-A, Part I, Column (f) and triggered liabilities on Lines 5-8:</p> <ul style="list-style-type: none"> <li>If the amount is in the total for Line 26, Form 1041, edit the Line 3 amount to Line 15 Schedule G.</li> <li>If the amount is not in the total of Line 26, Form 1041, correspond for explanation.</li> </ul>

3.11.14.10.9.4  
(01-01-2023)

**Tax Period 201812 -  
201911 - Line 24 and  
Line 25f, Form 1041  
(Line 19, Form 1041-N)**

(1) **Line 24, Form 1041 (Line 19 Form 1041-N)** edit as follows:

If ...	And ...	Then ...
Amount is present on Line 24, Form 1041 (Line 19 Form 1041-N),	Form 965-A is not attached,	Correspond for Form 965-A.

If ...	And ...	Then ...
Amount is present on Line 24, Form 1041 (Line 19 Form 1041-N),	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If the amount is present on Form 965-A, Part II, column (k): <ul style="list-style-type: none"> <li>• If the amount is equal to Line 24, Form 1041 (Line 19 Form 1041-N) amount, do not edit and continue processing the return.</li> <li>• If the amount is not equal to Line 24, Form 1041 (Line 19, Form 1041-N) amount, correspond for explanation of the difference.</li> </ul> </li> <li>2. If the amount is not present on Form 965-A, Part II column (k), correspond for discrepancy.</li> </ol>
Amount is not present on Line 24, Form 1041 (Line 19 Form 1041-N),	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If amount is present on, Form 965-A, Part II, column (k): <ul style="list-style-type: none"> <li>• If the amount is in the total for Line 28, Form 1041 (Line 21, Form 1041-N), edit the Line 2 amount to Line 24, Form 1041 (Line 21, Form 1041-N).</li> <li>• If the amount is not in total of Line 28, Form 1041 (Line 21, Form 1041-N), correspond for explanation.</li> </ul> </li> </ol>

(2) **Line 25f, Form 1041** edit as follows:

If ...	And ...	Then ...
Amount is present on Line 25f, Form 1041,	Form 965-A is not attached,	Correspond for Form 965-A.
Amount is present on Line 25f, Form 1041,	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If amounts are present on Line 2, Form 965-A, Part I, Column (f) and triggered liabilities on Lines 5-8: <ul style="list-style-type: none"> <li>• If the amount is equal to Line 25f, Form 1041 amount, do not edit and continue processing the return.</li> <li>• If the amount is not equal to Line 25f, Form 1041 amount, correspond for explanation of the difference.</li> </ul> </li> <li>2. If no amounts are present on Line 3, Form 965-A, Part I, column (f) or no triggered liabilities on Lines 5-8, correspond for discrepancy.</li> </ol>

If ...	And ...	Then ...
Amount is not present on Line 25f, Form 1041,	Form 965-A is attached,	<ol style="list-style-type: none"> <li>1. If amounts are present on Line 2, Form 965-A, Part I, Column (f) and triggered liabilities on Lines 5-8: <ul style="list-style-type: none"> <li>• If the amount is in the total for Line 26, Form 1041, edit the Line 2 amount to Line 25f, Form 1041.</li> <li>• If the amount is not in the total of Line 26, Form 1041, correspond for explanation.</li> </ul> </li> </ol>

3.11.14.10.9.5  
(01-01-2023)

(1) Edit as follows:

**Tax Period 201712 -  
201811 - Section 965 Tax  
or 965 Election (Form  
1040 and Form 1041-N)**

If ...	Then ...
<p>Any of the following apply:</p> <ul style="list-style-type: none"> <li>• Form 965-A is attached, or</li> <li>• “Section 965” or “965 Tax” (or similar language) notated on the return, attachments, or statements.</li> <li>• “Section 965(i) Election” (or similar language) notated on the return, attachments, or statements, or</li> <li>• A significant entry is present on page 1, Line 8, with notation “Section 965” (or similar).</li> </ul> <p><b>Exception:</b> A significant entry is defined as any amount other than zero.</p>	<ul style="list-style-type: none"> <li>• Completely edit the return.</li> <li>• Edit Action Code “460”.</li> <li>• Attach Form 4227 to return.</li> <li>• Notate “Sec 965” on Form 4227.</li> <li>• Do not issue correspondence on the return. ERS will correspond for missing information.</li> </ul>

3.11.14.10.10  
(01-01-2025)

## Qualified Settlement Fund Tax Returns (Form 1041)

- (1) The trustee of a Designated or Qualified Settlement Fund (QSF) generally must file Form 1120-SF, U.S. Income Tax Return for Settlement Funds (Under Section 468B), instead of Form 1041.
- (2) If a QSF has only one transferrer, the transferrer can elect to treat the QSF as a grantor type trust. To make the grantor trust election, the transferrer must attach an election statement to a timely filed Form 1041. At the top of the election statement, must be the notation "SECTION 1.468B-1(K) ELECTION" and has the transferrer's:
  - Name,
  - Address,
  - TIN, and
  - A statement the taxpayer will treat the QSF as a grantor type trust.
- (3) If the filer notates that Form 1041 is for a "QUALIFIED SETTLEMENT FUND" or "SETTLEMENT FUND", but lacks all the information listed in the preceding paragraph, decide if the document is numbered or unnumbered:

If ...	Then ...
Numbered Returns,	<ol style="list-style-type: none"> <li>1. <b>Do not</b> continue editing the return.</li> <li>2. Edit Action Code 320.</li> <li>3. Attach Form 4227 and notate "POSSIBLE FILING REQUIREMENT DISCREPANCY".</li> <li>4. Leave the return in the block.</li> </ol>
Unnumbered Returns,	<ol style="list-style-type: none"> <li>1. <b>Don't</b> continue editing the return.</li> <li>2. Attach Form 4227 and notate "POSSIBLE FILING REQUIREMENT DISCREPANCY".</li> <li>3. Withdraw the document from the batch.</li> <li>4. Route the return to Entity. See Figure 3.11.14-10, Settlement Fund Return - Possible filing discrepancy.</li> </ol>

**Figure 3.11.14-10 Settlement Fund Return - Possible filing discrepancy**

(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.

## ◆ Statute Returns ◆

**Note:** Even amended returns.

- (2) Route Statute returns to the Statute Control Unit daily or more often if needed.
- (3) If any of the conditions listed below are present, **do not** route to Statute Control Unit for clearance. Instead, edit CCC “W”, and continue processing:

- Compliance IRC 6020(b) returns.
- Secured by Examination/Collections, secured by TE/GE, secured by TE/GE Employee Plan (EP) Exam.
- Returns with Transaction Code (TC) 59X or "ICS" notated on the face of the return see IRM 3.11.14.44 , Routing Guide for Attachments, for more information.
- Returns showing substitute returns prepared by Examination (SFR) in top margin of the return.

- Returns with a stamp showing a previous clearance by Statute Control within the last 90.
  - Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 or prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.
- (4) If a return has any of the following computer paragraphs (CPs) or letters attached, **do not** route to Statute Control Unit for clearance. Edit CCC "W" if the return needs processing. See
- CP 259, Master File Generated 1st TDI Notice
  - CP 959, Master File Generated 1st TDI Notice (Spanish version)
  - CP 518, Final Notice - Return Delinquency
  - Letter 112-C, Payment/Overpayment/Credit Applied; No Record of Return Filed
  - Letter 282-C, Return Not Received: Copy Requested/Received
  - Letter 2255-C, Delinquent Return (Forms 720, 1041, 1065, 1120)
  - Letter 2284-C, Delinquent Return (Form 940, 941, 942, 943)
- (5) If a return has a Form 12412, Operations Assistance Request (OAR), from TAS and the return is a potential statute control return but is not stamped cleared by Statute, give the return to your lead. The lead contacts the TAS employee listed on the OAR for rejection of the OAR back to TAS for clearance by the Statute Control Unit.

**Note:** If the return is within 90 days of the statute expiration date, advise the TAS employee of such and route the return directly to Statute Control for clearance.

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

If ...	Then ...
The return is numbered,	<ol style="list-style-type: none"> <li>1. Edit Action Code 310</li> <li>2. Leave the return in the batch and continue processing.</li> </ol>
The return is unnumbered,	<ol style="list-style-type: none"> <li>1. Don't continue processing,</li> <li>2. Pull the return from the batch.</li> <li>3. Attach Form 4227, <b>Intra-SC Reject or Routing Slip</b>, and route to Statute Control Unit.</li> </ol>

- (7) Edit CCC "W" if the Statute Control Unit stamps or shows clearance on the front of the return. See Figure 3.11.14-11, Statute Return.

Form <b>1041</b> Department of the Treasury—Internal Revenue Service <b>U.S. Income Tax Return for Estates and Trusts</b> Go to <a href="http://www.irs.gov/Form1041">www.irs.gov/Form1041</a> for instructions and the latest information.		<b>2021</b>	<b>2112</b> OMB No. 1545-0092
<b>Statute Cleared 06-20-25</b>	<b>A</b> Check all that apply: <input type="checkbox"/> Decedent's estate <input checked="" type="checkbox"/> <b>Simple trust</b> <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	For calendar year 2021 or fiscal year beginning , 2021, and ending , 20	
	Name of estate or trust (If a grantor type trust, see the instructions.) <b>Phil F. Falcon</b>		<b>C Employer identification number</b> <b>00-6109102</b>
	Name and title of fiduciary <b>Fred Falcon, Trustee</b>		<b>D Date entity created</b> <b>10/16/09</b>
	Number, street, and room or suite no. (If a P.O. box, see the instructions.) <b>1357 Lark Blvd.</b>		<b>E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.</b> <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation . . . <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4547(a)(2)
	City or town, state or province, country, and ZIP or foreign postal code <b>San Diego, CA 92109</b>		
	<b>B</b> Number of Schedules K-1 attached (see instructions) ▶		<b>F</b> Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in trust's name <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name <input type="checkbox"/> Net operating loss carryback <input type="checkbox"/> Change in fiduciary's address
	<b>G</b> Check here if the estate or filing trust made a section 645 election . . . <input type="checkbox"/> Trust TIN ▶		
	<b>1</b> Interest income . . . . . <b>W</b>		<b>1</b> <b>600.00</b>
	<b>2a</b> Total ordinary dividends . . . . . <b>W</b>		<b>2a</b>
	<b>2b</b> Dividends allocable to . . . . .		
<b>TC59X</b>	<b>A</b> Check all that apply: <input type="checkbox"/> Decedent's estate <input checked="" type="checkbox"/> <b>Simple trust</b> <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	For calendar year 2020 or fiscal year beginning , 2020, and ending , 20	
	Name of estate or trust (If a grantor type trust, see the instructions.) <b>Anna H. Quail</b>		<b>C Employer identification number</b> <b>00-5544879</b>
	Name and title of fiduciary <b>Roberta A. Quail, Trustee</b>		<b>D Date entity created</b> <b>02/13/97</b>
	Number, street, and room or suite no. (If a P.O. box, see the instructions.) <b>2907 Hawk St.</b>		<b>E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.</b> <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation . . . <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4547(a)(2)
	City or town, state or province, country, and ZIP or foreign postal code <b>San Antonio, TX 78284</b>		
	<b>B</b> Number of Schedules K-1 attached (see instructions) ▶		<b>F</b> Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in trust's name <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name <input type="checkbox"/> Net operating loss carryback <input type="checkbox"/> Change in fiduciary's address
	<b>G</b> Check here if the estate or filing trust made a section 645 election . . . <input type="checkbox"/> Trust TIN ▶		
	<b>1</b> Interest income . . . . . <b>W</b>		<b>1</b> <b>750.00</b>
	<b>2a</b> Total ordinary dividends . . . . . <b>W</b>		<b>2a</b>
	<b>2b</b> Dividends allocable to . . . . .		
<b>ICS</b>	<b>A</b> Check all that apply: <input type="checkbox"/> Decedent's estate <input checked="" type="checkbox"/> <b>Simple trust</b> <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	For calendar year 2019 or fiscal year beginning , 2019, and ending , 20	
	Name of estate or trust (If a grantor type trust, see the instructions.) <b>Danny Cardinal</b>		<b>C Employer identification number</b> <b>00-9963212</b>
	Name and title of fiduciary <b>Mike Cardinal, Trustee</b>		<b>D Date entity created</b> <b>05/09/2015</b>
	Number, street, and room or suite no. (If a P.O. box, see the instructions.) <b>1508 Hwy 42</b>		<b>E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.</b> <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation . . . <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2)
	City or town, state or province, country, and ZIP or foreign postal code <b>Providence, RI 02904</b>		
	<b>B</b> Number of Schedules K-1 attached (see instructions) ▶		<b>F</b> Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in trust's name <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name <input type="checkbox"/> Net operating loss carryback <input type="checkbox"/> Change in fiduciary's address
	<b>G</b> Check here if the estate or filing trust made a section 645 election . . . <input type="checkbox"/> Trust TIN ▶		
	<b>1</b> Interest income . . . . . <b>W</b>		<b>1</b> <b>325.00</b>
	<b>2a</b> Total ordinary dividends . . . . . <b>W</b>		<b>2a</b>
	<b>2b</b> Qualified dividends allocable to: (1) Beneficiaries . . . . . (2) Estate or trust . . . . .		

Figure 3.11.14-11 Statute Returns

(8) Follow the chart below to decide if 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 a similar statement showing there is no statute issue,	Edit 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 a similar statement showing there is no statute issue,	Do <b>not</b> edit CCC "W."

3.11.14.10.12  
(01-01-2022)

**Foreign Address  
Returns (International)**

- (1) Ogden Submission Processing Campus (OSPC) will process all foreign address returns.
- (2) A **foreign address** is any address other than the 50 states and the District of Columbia.
- (3) An Army Post Office (APO), Diplomatic Post Office (DPO) or Fleet Post Office (FPO) is not considered a foreign address. See IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses.
- (4) The determination of an International foreign address **is based only** on the address of the estate or trust found on Page 1 of the return. **Don't** consider a Form 1041 or Form 1041-QFT that has schedules or attachments showing that the beneficiary, trustee or shareholder has a foreign address.
- (5) **U.S. Possessions/Territories** - The following U.S. Possessions/Territories are considered foreign addresses and must be shipped to OSPC for processing:
  - American Samoa
  - Federal States of Micronesia
  - Guam
  - Marshall Islands
  - Northern Mariana Islands
  - Palau
  - Puerto Rico
  - Virgin Islands (US)
- (6) Consider a Form 1041 with any of the following attachments or indications to be an international return:
  - Form 1040 with Form 2555 or Form 2555-EZ (Foreign Earned Income)
  - Form 1040 with Form 4563 (Exclusion of Income for Bona Fide Residents of American Samoa)
  - Form 1040 with Form 5074 (Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands)
  - Form 8288B (Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests)

- Form 1040GUAM
- Form 1040 (PR)
- Form 1040-SS or Form 1040-SS(NMI)
- Exemption or exclusion of the Tax or Income due to an international treaty (not an American Indian Treaty)

**Note:** An American Indian Treaty is not considered International.

- Section 911, 913, 931, or 933 of the Internal Revenue Code
  - Treaty Trader or Fulbright Grantee
- (7) Route all returns with a foreign address to OSPC for processing. Prepare Letter 86C to inform the fiduciary or trustee that the return was sent.
- When an international return is shown, discontinue perfection.
  - Prepare Form 4227 and notate "PREPARE LETTER 86C IN DUPLICATE". If there is a credit on the return, also, notate "CREDIT TRANSFER" on Form 4227.

If ...	Then ...
Numbered Returns,	<ol style="list-style-type: none"> <li>Edit the Name Control.</li> <li>Edit Action Code 650.</li> <li>Leave the return in the block.</li> </ol>
Unnumbered Returns,	Withdraw the return from the batch and forward for transshipment.

**Reminder:** If the return is not date stamped, edit the Received Date.

3.11.14.10.13  
(01-01-2022)  
**Blind Trust Returns  
(Form 1041)**

- Taxpayers who are presidential appointees are permitted to file their individual tax returns through a trustee of a blind trust.
- If there is any indication on the return or attachment, a General Power of Attorney, or Form 2848 attached that shows "Blind Trust", see IRM 3.28.3, Individual Income Tax Returns.
- The POA, Form 2848 must be processed to the CAF to reflect the Blind Trust Indicator on Master File to ensure that no correspondence is generated to the taxpayer.

3.11.14.10.14  
(01-03-2023)  
**Streamlined Filing  
Compliance Process  
(Ogden Only) (Form  
1041)**

- Effective July 1, 2014, the IRS started a new enhanced Streamlined Program for individual taxpayers who are voluntarily disclosing offshore accounts. Returns postmarked on or after July 1, 2014, will follow these Streamlined processing instructions.

**Caution:** This only applies to 1041 returns for decedent estates in BMF

- To be considered for the Streamlined Program, the package of returns must have any or all the following characteristics:
  - Package of returns addressed to Mail Stop 6063 AUSC.

**Note:** Austin will transship Form 1041 returns to Ogden.

  - "Streamlined" is written on return,

- Form 14653, Certification by US Person Residing Outside of the United States for Streamlined Foreign Offshore Procedures, or Form 14654, Certification by US Person Residing in the United States for Streamlined Domestic Offshore Procedures, is attached.
- Taxpayer specifically mentions the "Streamlined" process in a letter.

**Note:** If multiple tax years are batched together and doesn't have one of the above criteria, do not treat as streamlined. Re-batch, if necessary.

**Note:** Only complete packages of Form 1041 original and amended will be transshipped to Ogden and if they need to correspond Ogden will do it. If the complete package has Form 1040 and Form 1041 returns, then Austin will do the required correspondence and add a copy of the reply with the Form 1041 return when it is transshipped.

(3) If the items below are not submitted, correspond using the 177C letter:

**Note:** Only complete packages of Form 1041 original and amended will be transshipped to Ogden and if they need correspondence, Ogden will do it.

- The taxpayer is required to submit delinquent tax returns for the year's listed on the certification when a U.S. tax return is due. They can submit more than 3 year's returns.

**Exception:** If the taxpayer attaches copies of returns or a statement showing that the other years were already filed, **do not correspond.**

- A completed Streamlined Form 14653, Form 14654, or an attachment containing the information must be signed under penalty of perjury.

(4) The completed certification (Form 14653, Form 14654, or substitute certification) must have the following:

- Original signature(s) of taxpayer(s) under the jurat.
- Statement certifying that taxpayer meets the eligibility requirements for the Streamlined Filing Compliance.
- Information related to the taxpayer's financial interests in foreign financial accounts.
- Explanation of the specific reasons for the failure to comply with tax and financial account reporting obligations, this only applies to Form 14654.

(5) If the items are not submitted with a Streamlined package, correspond using Form 13459, Correspondence Action Sheet:

- Attach Form 13459 below the entity area.
- Check all proper boxes.
- Edit correct action code, i.e., AC 211 or AC 215.

**Note:** Only complete packages of Form 1041 original and amended will be transshipped to Ogden and if they need correspondence, Ogden will do it.

(6) If one return needs to be cleared by Statute, send all Streamline returns received from the taxpayer, **do not separate.**

(7) Follow normal coding instructions and normal Attachment Guide procedures.

**Caution:** If the first page of each FBAR, Form TDF 90-22.1, doesn't have a received date, edit in MMDDYYYY format. **Don't** detach FBARs from the tax return.

(8) If correspondence is necessary for any return submitted as part of the "Streamlined" process, **it is important to ensure that all returns submitted by each taxpayer be kept together**. This means that if one return needs correspondence, that all returns in the submission must be kept with the suspended return and held together in the Suspense area.

(9) Once it was decided that a Streamlined Package is complete, the package is separated.

**Note:** Each tax year **must** have a copy of the certification. If only the original certification is in the package, photocopies must be made to place with each return.

(10) When a completed Streamlined filing is received, edit the following Computer Condition Codes (CCC) and edit an audit trail on the return showing that the package was complete:

- D
- P
- R
- 8

**Caution:** Do not edit CCC D, R, and 8 if corresponding for a Streamline issue.

(11) Amended Streamlined Form 1041 returns will not be processed. Instead, they will be scanned into CII in Austin and worked by Ogden's AM. If amended 1041 Streamlined returns are received in Ogden, they will be scanned into CII with a special cover sheet assigned to a special employee number.

3.11.14.10.15  
(01-01-2025)  
**Additional Perfection -  
Form 1041, Form  
1041-QFT, and Form  
1041N**

(1) This subsection has instructions for coding other entries to Form 1041, Form 1041-QFT, and Form 1041-N.

(2) These entries are edited in the left margin next to:

- Line 10, Form 1041.
- Line 6, Form 1041-QFT.
- Line 6, Form 1041-N.

(3) Each entry will be preceded by the numeric for the applicable line.

(4) Edit entries in numeric order, such as "1 - 4", "6 - 2", and "7 - 3".

If ...	Then ...
Audit Code,	Edit "1" followed by the correct Audit Code, e.g., "1 - 6". See IRM 3.11.14.7, Audit Codes.

If ...	Then ...
Electing Small Business Trust Indicator (ESBT) (Form 1041),	Edit "2" followed by the ESBT Indicator "1", e.g., "2 - 1". See IRM 3.11.14.10.15.1, Electing Small Business Trusts (ESBT).
Pooled Income Fund (Form 1041),	Edit "3" followed by the Pooled Income Code "1", i.e., "3 - 1". See IRM 3.11.14.10.15.2, Pooled Income Fund.
Penalty and Interest Code,	Edit "4" followed by the Penalty and Interest Code "1", i.e., "4 - 1". See IRM 3.11.14.10.15.3, Penalty/Interest Code.
Installment Sale Indicator (Form 1041),	Edit "6" followed by the correct Installment Sale Indicator, e.g., "6 - 2". See IRM 3.11.14.10.15.4, Installment Sale Indicator.
Historic Structure Code (Form 1041),	Edit "7" followed by the Historic Structure Code "3", e.g., "7 - 3". See IRM 3.11.14.10.15.5, Historic Structure Code.

3.11.14.10.15.1  
(01-01-2022)

## Electing Small Business Trusts (ESBT)

- (1) Edit "2 - 1" in the left margin next to Line 10 of Form 1041 for the Electing Small Business Trust (ESBT) Indicator if the "ESBT" box (in Section A) on page 1 of Form 1041 is checked or there is an indication of ESBT. See Figure 3.11.14-12, ESBT Indicator.

**Note:** When two Form 1041 returns are received, staple up the ESBT part only Form 1041 return along with its attachments, unless the Form 1041 has entity information only. Then put the ESBT part Form 1041 return on top.

DRAFT

Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☒ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions)

2-1

For calendar year 2024 or fiscal year beginning

2024

, 2024, and ending

20

Name of estate or trust (If a grantor type trust, see the instructions.)

Barbara Robin Trust

C Employer identification number

00-2354891

Name and title of fiduciary

Sam P. Robin Trustee

D Date entity created

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

7142 Hawk Ave.

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation

☐ Described in sec. 4947(a)(2)

City or town, state or province, country, and ZIP or foreign postal code

Atlanta, GA 30304

F Check applicable boxes:

☐ Initial return

☐ Final return

☐ Amended return

☐ Net operating loss carryback

☐ Change in trust's name

☐ Change in fiduciary

☐ Change in fiduciary's name

☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election.

☐ Trust TIN

1 Interest income

2a Total ordinary dividends

b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

3 Business income or (loss). Attach Schedule C (Form 1040)

4 Capital gain or (loss). Attach Schedule D (Form 1040)

5 Rents, royalties, partnerships, other estates and trusts. Attach Schedule E (Form 1040)

6 Farm income or (loss). Attach Schedule F (Form 1040)

7 Ordinary gain or (loss). Attach Form 4797

8 Other income. List type and amount

9 Total income. Combine lines 1, 2a, and 3 through 8

10 Interest. Check if Form 4952 is attached

11 Taxes

12 Fiduciary fees. If only a portion is deductible under section 67(e), see instructions

1

2a

3

4

5

6

7

8

9

10

11

12

RECEIVED

04152025

KANSAS CITY, MO

IRS-KCSC

Figure 3.11.14-12 ESBT Indicator

- 3.11.14.10.15.2  
(01-01-2016)  
Pooled Income Fund

(2) Delete any Schedule D with annotations such as alternative minimum tax, AMT, S-Corp part, EBST part, etc. Move deleted Schedule D out of the sequence order.

(1) Edit “3 - 1” in the left margin next to Line 10 of Form 1041 1 if the “Pooled Income Fund” box (in Section “A”) on page 1 of Form is checked. See IRM 3.11.14.13.3, Fiduciary and Trust Code Editing.

**Exception:** Code return with Fiduciary Code “9” and do not edit “3 - 1” in the left margin if the “Pooled Income Fund” box in Section A and “the Described in Section 4947(a)(2)” box in Section E are both checked.
- 3.11.14.10.15.3  
(01-01-2020)  
Penalty/Interest Code

(1) Edit “4 - 1”, when precomputed delinquency penalty and/or interest is shown

In the left margin next to Line 10 of Form 1041, See IRM 3.11.14.18, Penalty and Interest Code Editing.

In the left margin next to Line 6 of Form 1041-N. See IRM 3.11.14.42.2, Penalty and Interest Code Editing (Form 1041-N) .
- 3.11.14.10.15.4  
(01-01-2022)  
Installment Sales Indicator

(1) Form 6252, Installment Sale Income, is used to report the sale of property on the Installment plan.

- (2) Codes are based solely on the taxpayer response to Question “3” on Form 6252.
- (3) Edit the Installment Sales Indicator **in the left margin next to Line 10 of Form 1041 in “6 - N” format**. See Figure 3.11.14-13, Installment Sales Indicator Code.
- (4) Valid codes for Installment Sales Indicator are as follows:

Code	One Form 6252	Multiple Forms 6252
1	“YES” response to Question 3.	At least one form has a “YES” response.
2	“NO” response to Question 3.	All “NO” responses or a combination of “No” and/or blank responses.
3	“YES” and “NO” are both checked or Question 3 is blank.	Question 3 is blank on all forms.

- (5) **Do not edit an Installment Sales Indicator Code if Form 6252 is attached to a nontaxable Grantor Trust or Bankruptcy Estate return. The Form 6252 information will be added on the individual tax return.**

DRAFT

Form **6252**

Department of the Treasury  
Internal Revenue Service

Installment Sale Income

Attach to your tax return.  
Use a separate form for each sale or other disposition of property on the installment method.  
Go to [www.irs.gov/Form6252](http://www.irs.gov/Form6252) for the latest information.

OMB No. 1545-0228  
**2024**  
Attachment Sequence No. **67**

Name(s) shown on return  
**David Lark Trust**

Identifying number  
**00-6736366**

1 Description of property  
**Lark Orchards**

2a Date acquired (mm/dd/yyyy)  
**08/23/1998**

b Date sold (mm/dd/yyyy)

3 Was the property sold to a related party? See instructions. If "Yes," complete Part III for the year of sale and 2 years after the year of the sale unless you received the final payment during the tax year  
☐ Yes ☒ No

DRAFT

Form **1041**

Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024**

OMB No. 1545-0092

A Check all that apply:  
☐ Decedent's estate  
☒ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20  
Name of estate or trust (If a grantor type trust, see the instructions.)  
**David Lark Trust**  
Name and title of fiduciary  
**Clara Lark, Trustee**  
Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**2329 Osprey Dr.**  
City or town, state or province, country, and ZIP or foreign postal code  
**Manchester, NH 03101**

C Employer identification number  
**00-6736366**

D Date entity created

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation  
☐ Described in sec. 4947(a)(2)

F Check applicable boxes:  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Net operating loss carryback  
☐ Change in trust's name  
☐ Change in fiduciary  
☐ Change in fiduciary's name  
☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election. ☐ Trust TIN

Income

1	Interest income	1	
2a	Total ordinary dividends	2a	
b	Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust		
3	Business income or (loss). Attach Schedule C (Form 1040)	3	325.00
4	Capital gain or (loss). Attach Schedule D (Form 1040)	4	
5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
7	Ordinary gain or (loss). Attach Form 997	7	75.00
8	Other income. List type and amount	8	1,500.00
9	Total income. Combine lines 1, 2a, and 3 through 8	9	1,900.00
10	Interest. Check if Form 4952 is attached	10	
11	Taxes	11	
12	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	12	

Figure 3.11.14-13 Installment Sale Indicator Code

- 3.11.14.10.15.5  
(01-01-2024)  
Historic Structure Code
- (1) Edit Code “7 - 3” in the left margin next to Line 10 of Form 1041 if Form 3468, Investment Credit, is attached, and there are entries present on any of the

#

Structure Code for Form 3468.

1. TY 2023 and later: If there are entries under Part VII, Line 1; specifically, Lines h, i or j.

2. TY 2010 - 2022: If there are entries under Part III, Line 11; specifically, Lines e, f, or g.

3. TY 2008 and 2009: If there are entries under Part III, Line 10; specifically, Lines e, f, g, h, i or j.

4. TY 2006 and 2007: If there are entries on Line 1; specifically, Lines e, f, g, or h.

5. TY 1996 - 2005: If there are entries on Line 1, specifically, Lines b or c.



# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 95

**DRAFT**

Form **1041** Department of the Treasury — Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

20**24** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☒ **3** Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

**B** Number of Schedules K-1 attached (see instructions)

**C** Employer identification number  
 00-2359687

**D** Date entity created  
 1-1996

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election ☐ Trust TIN

**1** Interest income . . . . . **1** 120

**2a** Total ordinary dividends . . . . . **2a**

**b** Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

**3** Business income or (loss). Attach Schedule C (Form 1040) . . . . . **3**

**4** Capital gain or (loss). Attach Schedule D (Form 1041) . . . . . **4**

**5** Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) . . . . . **5**

**6** Farm income or (loss). Attach Schedule F (Form 1040) . . . . . **6**

**7** Ordinary gain or (loss). Attach Form 4797 . . . . . **7**

**8** Other income. List type and amount . . . . . **8**

**9** **Total income.** Combine lines 1, 2a, and 3 through 8 . . . . . **9** 120

**7-3** **10** Interest. Check if Form 4952 is attached ☐ **10**

**11** Taxes . . . . . **11**

**12** Fiduciary fees. If only a portion is deductible under section 67(e), see instructions . . . . . **12**

**13** Charitable deduction (from Schedule A, line 7) . . . . . **13**

**14** Attach any accountant and return preparer fees. If only a portion is deductible under section 67(e), see instructions . . . . . **14**

**DRAFT**

Form 3468 (2024) Page **12**

**Part VII Rehabilitation Credit Under Section 47** (see instructions)

**1a** Was there a prior section 170(h) deduction on this property? ☐ Yes ☐ No

**b** If "Yes" to line 1a, then provide the prior NPS number . . . . .

**c** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ☐

**d** Enter the dates for the 24- or 60-month measuring period.  
 Beginning date: . . . . .

**e** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above . . . . . \$

**f** Enter the amount of qualified rehabilitation expenditures **1g** \$

**h** For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10) **1h** 1000

**i** For certified historic structures under the transition rule, multiply line 1g by 20% (0.20) **1i** 1200

**j** For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04) **1j** 1100

**Note:** This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.

**k** If you completed line 1i or 1j, enter the following.  
 The assigned NPS project number . . . . .

**Edit "7-3" to the left of line 10 on Form 1041 if any of lines 1h, 1i, or 1j, Part VII, Form 3468 is \$1000 or more.**

Figure 3.11.14-14 Editing Historic Structure Code for Form 3468

3.11.14.10.16  
(01-01-2025)

**Elective or Deemed  
Payment Election (DPE)  
and Credit Transfers  
(TXP 202212 - 202311)**

- (1) Under the Inflation Reduction Act (IRA) of 2022 and CHIPS and Science Act of 2022, the taxpayer can elect to:
  - Take certain credits as an “Elective or Deemed Payment Election.”
  - Transfer a credit to another taxpayer.
  - Claim the credit as a General Business Credit.
- (2) For **Tax Periods 202212 - 202311** - Identify an **Elective or Deemed Payment Election** when the taxpayer writes “IRA22DPE” on Form 3800, an attachment or on any of the following lines:

Form	2022 Lines
Form 1041	Schedule G, Part II, Line 16a
Form 1041-N	Part II, Line 20
Form 1041-QFT	Part II, Line 17

- (3) When a return is identified with an “Elective or Deemed Payment Election,” do the following:

- a. Completely edit the return.
- b. Edit RPC “J.”
- c. Place a flag at the top of the return and attach the “IRA22 DPE/TRE Reminder” sheet to the return.

**Note:** P&A will provide the pre-printed half-sheets for C&E to use.

- d. Give the return to the lead.
- e. The lead will have the returns re-batched with “DPE” in the batch ID.

- (4) For Tax Periods 202212 - 202311 - Identify a “Credit Transfer” when the taxpayer writes “IRA22TRE” on Form 3800, an attachment, or at the top of the return or on an attachment. Do the following:

- a. Completely edit the return.
- b. Edit RPC “K.”
- c. Place a flag at the top of the return and attach the “IRA22 DPE/TRE Reminder” sheet to the return.

**Note:** P&A will provide the pre-printed half-sheets for C&E to use.

- d. Give the return to the lead.
- e. The lead will have the returns re-batched with “TRE” in the batch ID.

**Note:** A return can have both an RPC “J” and an RPC “K.”

- (5) Treat taxpayers who claim the credit on Form 3800 with no other indication of claiming the “Elective or Deemed Payment Election” or “Credit Transfer” as normal. See IRM 3.11.14.22.2.2, Schedule G, Line 2b - General Business Credit Form 3800).

3.11.14.11  
(01-01-2025)

◆ **Received Date** ◆

- (1) The date a document is received in the Campus or IRS Office is the date stamped as the “IRS Received Date.”

- (2) All **Form 1041, Form 1041-QFT, and Form 1041-N** returns require an IRS Received Date.

If ...	Then ...
The return is received within extended due date, See Exhibit 3.11.14-4, Due Date Chart.	The return is considered 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.

#

### 3.11 Returns and Documents Analysis

#####

- (3) When a return is delinquent and the taxpayer explains the return is late due to the rejection of a timely filed electronic return, check the return for a MeF rejection notification.

**Note:** Taxpayers are instructed to notate in red in the top margin of the return **REJECTED ELECTRONIC RETURN** to show the timely filed return cannot be filed electronically. The notation can be anywhere on the return and is not required, but they must attach a copy of the MeF rejection notification.

- (4) If a MeF rejection notification is not attached, perfection of the Received Date is not necessary. If a notification is attached, edit the IRS Received Date as follows:

**Note:** The taxpayer has 10 days to resubmit an electronically filed return after being rejected and 10 days to submit a paper return after the last rejection.

If ...	And ...	Then ...
The postmark date is within 10 days of the date of the rejection,		<p>Edit the IRS Received Date to be the date of the rejection.</p> <p><b>Example:</b> Postmark date is 03-22-2025 and first rejection is 03-12-2025. Change Received Date to 03-12-25.</p>

If ...	And ...	Then ...
The postmark date is more than 10 days after the date of the rejection,		<p>Leave the IRS Received Date as is.</p> <p><b>Example:</b> Postmark date is 03-23-2025 and first rejection is 03-12-2025. Leave the Received Date as is.</p> <p><b>Exception:</b> Change the Received Date to the postmark date if the postmark date makes the return timely.</p>
There are two rejections,	Within 10 days of one another and one is within 10 days of the postmark date,	<p>Edit the IRS Received Date to be the date of the first rejection.</p> <p><b>Example:</b> Postmark date is 03-22-2025, the second rejection is 03-12-2025. The first rejection is 03-09-2025. Change the Received Date to 03-09-25.</p>

If ...	And ...	Then ...
There are two rejections with the time between the first rejection and the second rejection greater than 10 days,	The second rejection is within 10 days of the postmark date,	<p>Edit the IRS Received Date to be the date of the second rejection.</p> <p><b>Example:</b> Postmark date is 03-22-2025, the second rejection is 03-12-2025. The first rejection is 03-01-2025. Change the Received Date to 03-12-25.</p>

If ...	And ...	Then ...
There are two rejections,	Not within 10 days of one another and not within 10 days of the postmark date,	<p>Leave the IRS Received Date as is.</p> <p><b>Example:</b> Postmark date is 03-23-2025, the second rejection is 03-12-2025. The first rejection is 03-01-2025. Leave the Received Date as is.</p> <p><b>Exception:</b> Change the Received Date to the postmark date if the postmark date makes the return timely.</p>

(5) The IRS Received Date is or is not stamped on the face of the return.

(6) A valid IRS Received Date Stamp can consist of the following:

- The word "Received."
- Month (alpha or numeric)
- Day (for example), "1" or "01"
- Year - four digits
- "Area Office," Campus, "Field Office," "Taxpayer Assistance Center (TAC)" plus the **city** location or a functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT). Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.).

**Exception:** Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return has a Received Date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management (AM), or Submission Processing (SP)), circle out the invalid Received Date and edit the correct Received Date



according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a Received Date by that office is not the “IRS Received Date”.

- (7) If the IRS Received Date stamp is not present or the date is illegible or invalid, edit the IRS Received Date in MMDDYY format in the middle of page 1 of the return. Edit the IRS Received Date according to the following priority:
- 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 is not attached,	Use the postmark date stamped on the face of the return.
A document was returned for insufficient postage,	Use the postmark date that coincides with the correct delivery of the return.
The postmark is missing, and the envelope is <b>certified</b> ,	<ul style="list-style-type: none"> <li>Look for the “USPS.com Track &amp; Confirm” record has been attached to the return (must be in front of the envelope).</li> <li>Use the <b>acceptance</b> date on the record to decide timeliness and follow normal editing procedures. See Exhibit 3.11.14-9, USPS Track &amp; Confirm</li> <li>If the record is not attached, do not edit.</li> </ul>
An envelope has a USPS and private metered postmark,	Always use the USPS postmark.
An envelope has a foreign and private metered postmark,	Always use the foreign postmark.
An envelope has two private metered postmarks,	Always use the latest private metered postmark.
An envelope has only one private metered postmark,	Use the private metered postmark.

- Service Center Automated Mail Processing System (SCAMPS) digital date.
- Revenue Officer’s Signature date.
- Signature date only if within current year.
- Julian control date minus 10 days.

f. Current date minus 10 days.

(8) Edit the IRS Received Date as follows:

If ...	Then ...
A timely IRS Received Date is the only received date stamped on the return,	Do not edit.
Two or more dates are stamped on the return,	<ol style="list-style-type: none"> <li>1. Use the earliest IRS Received Date stamped on the return.</li> <li>2. Circle all other dates (hand-written or stamped) not needed for transcription.</li> </ol> <p><b>Note:</b> Treat Received Dates that are circled out by another function as if they are not present.</p>
A Federal return is addressed to the IRS, but delivered to a state agency,	Use the postmark date as the IRS Received Date.
A Federal return is addressed to a state agency,	Use the IRS Received Date stamp as the Received Date.
The only Received Date on the return is a TAS or Chief Counsel Received Date,	Circle out the TAS or Chief Counsel received date and edit the IRS Received Date according to instructions.

**Reminder:** Check any envelope attached to the return for remittance. If found, hand carry remittance to manager.

(9) If a return was faxed to another area of IRS and then sent to Submission Processing for processing, do not edit the EEFax Date as the IRS Received Date. Edit a Received Date according to normal procedures.

**Caution:** Do not use the EEFax Date as the IRS Received Date.

3.11.14.12  
(01-01-2016)  
**Tax Period**

(1) This subsection addresses the editing of the period for which the tax return is being filed.

3.11.14.12.1  
(01-01-2025)  
**Tax Period - General**

(1) All returns must have a tax period.

- (2) Edit the Tax Period to the right of the preprinted calendar year in YYYYMM format.

If ...	Then ...
The return is for the current processing calendar year, (e.g., 202412)	No editing is necessary.
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 taxpayer's indication, per paragraph (3). See Figure 3.11.14-15, Tax Period Editing.
The tax period is missing, incomplete or illegible,	<ol style="list-style-type: none"> <li>1. Review the return or attachments for the correct period.</li> <li>2. If found, edit the Tax Period to the right of the preprinted Calendar Year in YYYYMM format.</li> <li>3. If unable to decide the Tax Period after researching, process the return for the year currently being processed.</li> </ol>

- (3) A Tax Period must end on the last day of a month. Ignore a minor discrepancy such as October 30 instead of October 31. The exceptions are a 52/53-week filer, and final and/or short period returns. The table below shows examples of tax periods:

If ...	Then ...
Oct. 3, 2024 (52-53-week return)	2409
Oct. 3, 2024 (Final short period return)	2410
Oct. 25, 2024 (52-53-week return)	2410
Oct. 25, 2024 (Final short period return)	2410
Nov. 30, 2024	2411
Dec. 31, 2024	2412 (No editing required for current calendar year returns)
Feb. 28, 2024	2402

- (4) Tax periods reported under the 52/53-week rule can not end more than 6 days prior to, and not more than 3 days after, the end of a month. In the edit format, use the numeric designation of the month, the last day of which is closest to the actual ending date. See Figure 3.11.14-16, 52–53 Week Tax Periods.

If ...	Then ...
The Tax Period ending is not more than 3 days after the beginning of the month,	Edit the previous month. <b>Example:</b> October 3, use the numeric designation for September, YY09.
The Tax Period ending is not more than 6 days prior to the end of the month,	Edit the month shown on the return. <b>Example:</b> October 25, use the numeric designation for October, YY10.
Tax Period ending is more than 6 days prior to the end of the month or 3 days after the beginning of the month and is not a Final return,	1. Correspond to decide the correct Tax Period ending. 2. If no reply, edit CCC “3” and the latest tax period with no TC150 posted.

- (5) If the Tax Period is more than 12 months or 53 weeks, **correspond**.
- (6) On a “Final” return if the Tax Period’s month and year is equal to or later than the Received Date’s month and year (future return), edit the Tax Period to be one month prior to the Received Date.
- (7) On a “Final” return, if the Received Date is **after** the short period due date **but** CCCs “R” and “F.” #

**Note:** Also, edit CCC “D”

if the return is a Balance Due.

- (8) Check all Tax Periods for the Statute of Limitation (2 years and 9 months from the normal due date of the return). See IRM 3.11.14.10.11, Statute Returns.
- (9) A taxpayer is qualified to file a fiscal year return, when the return is for one of the following filers:
- Estate.
  - Non-Exempt Charitable Trust under IRC 4947(a)(1) or IRC 501(a).
  - One of the following notations is shown on the return IRC 671 through IRC 678 and IRC 443(b)(2).

**Note:** Edit Audit Code “5” if the taxpayer is filing a Fiscal Year return and the return is not for one of the filers which are qualified to file on a Fiscal Year basis: **Don’t** edit Audit Code “5” on any Final Return or on a shown Initial Return that has a Tax Period ending date in December (Calendar Year filer).

**DRAFT**

**1** Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

For calendar year 2024 or fiscal year beginning **2024** and ending **Dec 31, 2024**

A Check all that apply:  
☐ Decedent's estate  
☐ Name of estate or trust (If a grantor type trust, see the instructions.)  
☐ Employer identification number

**DRAFT**

**2** Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

For calendar year 2024 or fiscal year beginning **2024** and ending **06 30, 2025**

A Check all that apply:  
☐ Decedent's estate  
☐ Name of estate or trust (If a grantor type trust, see the instructions.)  
☐ Employer identification number

**3** Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

For calendar year 2023 or fiscal year beginning **2023**, 2023, and ending **20**

A Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☒ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions)

C Employer identification number **00-0911824**

D Date entity created

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation  
☐ Described in sec. 4947(a)(2)

F Check applicable boxes:  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Net operating loss carryback  
☐ Change in trust's name  
☐ Change in fiduciary  
☐ Change in fiduciary's name  
☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election

Trust TIN

1

## TAX PERIOD EDITING

- 1** Do not edit the Tax Period if the Tax Period covers the current Calendar Year.
- 2** If the taxpayer has shown a Tax Period other than the preprinted year on the return, edit the Tax Period based on the taxpayer's indication. Edit the Tax Period to the right of the preprinted Calendar Year, in YYMM format. These four digits define the year and month in which the Tax Period ends.
- 3** If the return is for a Prior Year, edit the Tax Period to the right of the preprinted Calendar Year in YYMM format.

Figure 3.11.14-15 Tax Period Editing

DRAFT

1

Form 1041

Department of the Treasury—Internal Revenue Service  
U.S. Income Tax Return for Estates and Trusts  
Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

2507

A Check all that apply:

For calendar year 2024 or fiscal year beginning 08/01/24, 2024, and ending 08/02/25

☐ Decedent's estate

Name of estate or trust (If a grantor type trust, see the instructions.)

C Employer identification number

DRAFT

2

Form 1041

Department of the Treasury—Internal Revenue Service  
U.S. Income Tax Return for Estates and Trusts  
Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

2410

A Check all that apply:

For calendar year 2024 or fiscal year beginning 10/26/23, 2024, and ending 10/25/24

☐ Decedent's estate

Name of estate or trust (If a grantor type trust, see the instructions.)

C Employer identification number

DRAFT

3

Form 1041

Department of the Treasury—Internal Revenue Service  
U.S. Income Tax Return for Estates and Trusts  
Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

3

A Check all that apply:

For calendar year 2024 or fiscal year beginning 04/16/24, 2024, and ending 04/15/25

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions)

F Check applicable:  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Net operating loss carryback

G Check:

Name of estate or trust (If a grantor type trust, see the instructions.)

Name and title of fiduciary

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

City or town, state or province, country, and ZIP or foreign postal code

C Employer identification number

D Date entity created

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation  
☐ Described in sec. 4947(a)(2)

Edgar J. Duck Living Trust

Marion F. & J. C. Duck, Trustees

202 Grouse Lane

San Antonio, TX 78284

00-6416410

10-15-04

Correspond to decide the correct Tax Period Ending Date

1 Interest income

1

52-53 WEEK TAX PERIODS

- 1

If the Tax Period ending date is not more than 3 days after the beginning of the month, edit the previous month.
- 2

If the Tax Period ending date is not more than 6 days before the end of the month, edit the month shown.
- 3

If the Tax Period ending date is more than 6 days before the end of the month or 3 days after the beginning of the month and is *NOT* a final, correspond with the taxpayer to decide the correct Tax Period Ending Date.

Figure 3.11.14-16 52–53 Week Tax Periods

3.11.14.12.2  
(01-01-2025)  
“Final” Returns

(1) If the month of the Tax Period is **equal to or later than** the month of the Received Date (an early-filed return), edit the Tax Period using the month preceding the month of the Received Date. See Figure 3.11.14-17, Early Filed Final Return, and follow the table below:

# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 109

Tax Period Ending	Received Date	Edit As
5/31/2025	5/8/2025	2504
6/30/2025	6/3/2025	2505
9/30/2025	7/21/2025	2506

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

**2024** **2507**  
 OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust **3**  
☒ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning **01-01-25**, 2024, and ending **08-29-25**, 20

**Name of estate or trust (if a grantor type trust, see the instructions.)**  
**Marilyn C. Hawk**

**C Employer identification number**  
**00-6947309**

**Name and title of fiduciary**  
**William B. Crow, TTEE**

**D Date entity created**  
**04-23-12**

**Number, street, and room or suite no. (If a P.O. box, see the instructions.)**  
**911 East 652 South**

**City or town, state or province, country, and ZIP or foreign postal code**  
**San Francisco, CA 94101**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation ☐  
☐ Described in sec. 4947(a)(2)

**B** Number of Schedules K-1 attached (see instructions)

**F** Check applicable boxes:  
☐ Initial return ☒ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election ☐ Trust TIN

<b>1</b> Interest income	<b>1</b> 3,000
<b>2a</b> Total ordinary dividends	<b>2a</b>
<b>b</b> Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust	
<b>3</b> Business income or (loss). Attach Schedule C (Form 1040)	<b>3</b>
<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041)	<b>4</b> 200
<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	<b>5</b>
<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040)	<b>6</b>
<b>7</b> Ordinary gain or (loss). Attach Form 4797	<b>7</b> 600
<b>8</b> Other income. List type and amount	<b>8</b>
<b>9 Total income.</b> Combine lines 1, 2a, and 3 through 8	<b>9</b> 3,800
<b>10</b> Interest. Check if Form 4952 is attached <input type="checkbox"/>	<b>10</b>
<b>11</b> Taxes	<b>11</b>
<b>12</b> Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	<b>12</b> 150
<b>13</b> Charitable deduction (from Schedule A, line 7)	<b>13</b> 75
<b>14</b> Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	<b>14</b>

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**08222025**  
**OGDEN, UT**  
**CS-OSC**

Figure 3.11.14-17 Early Filed "Final" Return

(2) If the Received Date is after the short-period due date but on or prior to the

#

- Edit CCC "R" and "F". See Figure 3.11.14-18, Short-Period "Final" Balance Due Return.

**Note:** Also, edit CCC "D" if the return is a Balance Due.



DRAFT

Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

CMB No. 1545-0002

2407

A

Check all that apply:

☐ Decedent's estate

☒ Simple trust

☐ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B

Number of Schedules K-1 attached (see instructions)

For calendar year 2024 or fiscal year beginning

Jan 1, 2024, and ending

Jul 17, 2024

C

Employer identification number

00-6243891

D

Date entity created

E

Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation

☐ Described in sec. 4947(a)(2)

F

Check applicable boxes:

☐ Initial return

☒ Final return

☐ Amended return

☐ Net operating loss carryback

☐ Change in trust's name

☐ Change in fiduciary

☐ Change in fiduciary's name

☐ Change in fiduciary's address

☐ Trust TIN

G

Check here if the estate or filing trust made a section 645 election

1

Interest income

7,500.00

2a

Total ordinary dividends

b

Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

3

Business income or (loss). Attach Schedule C (Form 1040)

47.00

4

Capital gain or (loss). Attach Schedule D (Form 1041)

(50.00)

5

Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)

273.00

6

Farm income or (loss). Attach Schedule F (Form 1040)

7

Ordinary gain or (loss). Attach Form 4797

8

Other income. List type and amount

9

Total income. Combine lines 1, 2a, and 3 through 8

7,770.00

10

Interest. Check if Form 4952 is attached

11

Taxes

12

Fiduciary fees. If only a portion is deductible under section 67(e), see instructions

13

Charitable deduction (from Schedule A, line 7)

14

Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions

15a

Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)

b

Net operating loss deduction. See instructions

16

Add lines 10 through 15b

17

Adjusted total income or (loss). Subtract line 16 from line 9

7,770.00

18

Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)

19

Estate tax deduction including certain generation-skipping taxes (attach computation)

20

Qualified business income deduction. Attach Form 8995 or 8995-A

21

Exemption

300.00

22

Add lines 18 through 21

300.00

23

Taxable income. Subtract line 22 from line 17. If a loss, see instructions

7,470.00

24

Total tax (from Schedule G, Part I, line 9)

470.00

25

Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)

26

Total payments (from Schedule G, Part II, line 19)

27

Estimated tax penalty. See instructions

28

Tax due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed

470.00

29

Overpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid

30

Amount of line 29 to be: a Credited to 2025 b Refunded

Income

Deductions

Tax and Payments

1041

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04152025

OGDEN, UT

IRS-OSC

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. Declaration of preparer (other than taxpayer) is based on information of which preparer has any knowledge.

Figure 3.11.14-18 Short-Period “Final” Balance Due Return

3.11.14.12.3  
(01-01-2022)  
“Initial” Short Period  
Returns

(1) Initial returns are decided by one of the following:

- The taxpayer has checked the “Initial Return” box, below the address information of Form 1041.
- The “Date Entity Created,” Section “D” is the same as the “Fiscal Year Beginning,” top of Form 1041.

3.11.14.12.3

Internal Revenue Manual

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33490018



If ...	Then ...
The taxpayer is filing an initial short period Fiscal Year return which begins and ends in the same year,	Continue normal editing. <b>Note:</b> This is only done if it is not a "Final" return.

3.11.14.12.4  
(01-01-2022)

## Early Filed Returns - Full Year and Short Period

- (1) **Never** send an Early-Filed return back to the taxpayer.

**Note:** When correspondence issues are present on an Early Filed return (FUT or Future), edit the Correspondence code to the return and edit the Suspense AC 480 on Form 4227.

- (2) If the month of the Tax Period Ending (TPE) is the same or after the month of the Received Date, decide how early the return was filed:

If ...	Then ...
The received date and the Tax Period Ending (TPE) are the same month, i.e., the Received Date and the TPE are both April, OR The received date is prior to the TPE by four months or less, i.e., the Received Date is in April, but the TPE is May, June, or July,	1. Edit Action Code 480 (Early Filed - Suspense). <b>Note:</b> This is only done if it is not a "Final" return. See IRM 3.11.14.12.2, Final Returns. 2. Completely edit the return.
The received date is prior to the Tax Period Ending (TPE) by more than four months, i.e., the Received Date is April, but the TPE is August or later, and the tax period on BMFOLI agrees with the TPE on the return,	1. Edit Action Code 211 (First Correspondence), 2. Attach an approved Correspondence Action Sheet to request confirmation of the Tax Period Ending, and 3. Completely edit the return. Edit the future tax period shown by the taxpayer.

3.11.14.12.5  
(01-01-2025)

## Short Period Returns - Editing Proof of Entitlement

- (1) A Short Period Return is one which covers a period of less than 12 months or 52 weeks.
- (2) Do not process "Initial" or "Final" returns as a Change of Accounting.
- (3) Process all other Short Period Returns as a Change of Accounting Period. In such cases, proof of entitlement to the change is required.
- (4) Use the table below to identify and edit proof of entitlement.

If ...	And ...	Then ...
"Approved" Form 1128, Application to Adopt, Change, or Retain a Tax Year,	1. Command Code BMFOLE shows a Transaction Code (TC) 053 or TC 054, this is an indication that the Form 1128 was approved.	Edit CCC "Y" and continue processing. See Figure 3.11.14-19, Proof of Entitlement.
"Approved" Form 1128, Application to Adopt, Change, or Retain a Tax Year,	2. Command Code BMFOLE shows a Transaction Code (TC) 059, this is an indication that the Form 1128 has not been approved.	The return is unprocessable. Follow the instructions for "Short Period Returns - Editing a Disapproved Application". See IRM 3.11.14.12.7, Short Period Returns - Editing a Disapproved Application (Form 1128).
A statement the trust is changing tax period under IRC 1.442.1(c),		1. Edit CCC "Y". 2. Edit Audit Code "3".
A copy of Form 1128 is attached citing Rev. Proc. 68-41		Edit CCC "Y".
Taxpayer has notated that the return was filed in compliance with IRC 1.1502-76,		Edit CCC "Y".
Taxpayer has cited one of the following: <ul style="list-style-type: none"> <li>• Rev. Proc. 76-10,</li> <li>• Rev. Proc. 85-58,</li> <li>• Rev. Proc. 87-32,</li> <li>• Rev. Proc. 2003-38, or</li> <li>• Rev. Proc. 2006-46.</li> </ul>		Edit CCC "Y".
Proof of entitlement cannot be decided,		See IRM 3.11.14.12.6, Short Period Returns - Missing Proof of Entitlement

**DRAFT**

**Form 1128 Approved**  
**04/13/2024**

**2409**

**Form 1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☒ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**B** Number of Schedules K-1 attached (see instructions)

**C** Employer identification number  
**00-6439095**

**D** Date entity created  
**Sept. 8, 2015**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . .  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address  
☐ Trust TIN

**G** Check here if the estate or filing trust made a section 645 election . . .

**1** Interest income . . . . . **Y**

**2a** Total ordinary dividends . . . . . **200.00**

**b** Qualified dividends allocable to: (1) Beneficiaries . . . . . (2) Estate or trust . . . . .

Net income or (loss). Attach Form 1041

**Figure 3.11.14-19 Proof of Entitlement**

3.11.14.12.6  
(01-01-2022)  
**Short Period Returns -  
Missing Proof of  
Entitlement**

- (1) If proof of entitlement is missing or the taxpayer states on the return or an attachment that an application was filed, but has not received a response, research IDRS using BMFOLE for approval or disapproval information and proceed as follows:

If ...	Then ...
BMFOLE shows a Transaction Code 053 or 054, this is an indication that the Form 1128 was approved,	Edit CCC "Y"
BMFOLE shows Transaction Code 059, this is an indication that the Form 1128 was disapproved,	The return is unprocessable. Follow the instructions for Short Period Returns - Editing a Disapproved Application. See IRM 3.11.14.12.7, Short Period Returns - Editing a Disapproved Application (Form 1128).
BMFOLE doesn't show a Transaction Code: 053, 054, or 059,	Correspond requesting confirmation of the Tax Period Ending.

3.11.14.12.7  
(01-01-2022)  
**Short Period Returns -  
Editing a Disapproved  
Application (Form 1128)**

- (1) If Form 1128 is disapproved, the return is considered unprocessable:
- Edit Action Code 211 and correspond.
  - In the correspondence, instruct the taxpayer to file a return for the next regular full period due. Request a disposition of any remittance paid with the return or other credits which have posted to the short period module.

3.11.14.12.8  
(01-01-2023)

**Short Period Returns -  
Editing Form 1128 with  
No Indication of  
Approval or Disapproval**

- (1) When a Form 1128 with no indication of approval or disapproval is attached and no proof of entitlement is present, research IDRS using BMFOLE for approval or disapproval and proceed as follows:

If ...	Then ...
BMFOLE shows a Transaction Code 053 or 054, this is an indication that Form 1128 was approved,	Do not Edit CCC Y and continue processing.
BMFOLE shows a Transaction Code 059, this is an indication that Form 1128 was disapproved,	The return is unprocessable. See Short Period Returns - Editing a Disapproved Application. See IRM 3.11.14.12.7, Short Period Returns - Editing a Disapproved Application (Form 1128).
BMFOLE doesn't show Transaction Code 053, 054, or 059,	Follow correction in (2) below.

- (2) A Form 1128 with no approval or disapproval, discontinue processing Form 1041. Route Form 1041 and Form 1128 to Entity as directed in the paragraphs below:
- If Form 1128 is attached to a **numbered** return, enter Action Code 320. Attach Form 4227 and check the box for Entity Control. Edit the Form 1041 Received Date on Form 1128. (Do not detach Form 1128).
  - If Form 1128 is attached to an **unnumbered** return, edit the Form 1041 Received Date on Form 1128, attach Form 4227 and route the return to Entity Control. (Do not detach Form 1128).

3.11.14.12.9  
(01-01-2024)

**Short Period Returns -  
with Prepaid Credits**

- (1) Route to Accounting for possible adjustment correction any return meeting both conditions below:
- A prepaid credit is claimed.**

Form Type	Line Number(s)
Form 1041,	Schedule G, Lines 10, 11, 13, or 14
Form 1041-QFT	Line 17
Form 1041-N	Line 18

- The return is a short period** (not an initial or final return).
- (2) Do the following when routing these returns to accounting:
- Edit Action Code "342" on return.
  - Attach Form 4227, check the "Accounting" box and notate "Short period return with ES Credits".
  - Continue editing the return. Leave the return in the block.
  - If the return shows a refund, see IRM 3.11.14.10.7, Refund Returns (45-Day Jeopardy and High Dollar Refunds).

# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 115

## 3.11.14.13 (01-01-2025) Type of Entity - Box A (Form 1041)

- (1) The fiduciary checks the proper "Type of Entity" in Box "A" that describes the entity for the return being filed. In addition, they are instructed to check the ESBT (S-CORP part Only) box when ESBT (Electing Small Business Trusts) tax applies. The Fiduciary and Trust Code is to be decided from the box checked, other than the ESBT box.

**Note:** If the ESBT box is checked, edit "2-1" in the left margin next to Line 10, Form 1041. See IRM 3.11.14.10.15.1, Electing Small Business Trusts (ESBT).

- (2) Every Form 1041 except amended returns, must be edited with a Fiduciary Code, and can be edited with a Trust Code. These codes identify for the Business Master File (BMF) the type of return being filed and generates the correct exemption amount to which the taxpayer is entitled.

## 3.11.14.13.1 (01-01-2025) Fiduciary Codes

- (1) Fiduciary Codes (FID Code) are based on taxpayer entry in any of the following:
  - Box A of Form 1041, Type of Entity.
  - Check mark in Described in Section 4947(a)(2) box, Section E of Form 1041.
  - Check mark in Yes box on Line 9, Other Information, page 3 of Form 1041.

**Reminder:** If the ESBT box is the only one checked in Section A, treat it as blank when determining Fiduciary Code.

- (2) The Fiduciary Code consists of a single numeric digit. The valid FID Codes are 1, 2, 3, 4, 5, 6, 8, and 9.
- (3) Edit the Fiduciary Code to the right of the Simple Trust box. See Figure 3.11.14-20, Editing Fiduciary Code.

**DRAFT** **Edit the Fiduciary Code to the right of the Simple Trust box**

Form <b>1041</b> Department of the Treasury—Internal Revenue Service <b>U.S. Income Tax Return for Estates and Trusts</b> Go to <a href="https://www.irs.gov/Form1041">www.irs.gov/Form1041</a> for instructions and the latest information.		<b>2024</b>	OMB No. 1545-0092
<b>A</b> Check all that apply: <input type="checkbox"/> Decedent's estate <input checked="" type="checkbox"/> Simple trust <b>2</b> <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund		For calendar year 2024 or fiscal year beginning , 2024, and ending , 20	
Name of estate or trust (If a grantor type trust, see the instructions.) <b>Kevin Finch Trust</b>		<b>C</b> Employer identification number <b>00-6183724</b>	
Name and title of fiduciary <b>Jean Finch, Trustee</b>		<b>D</b> Date entity created <b>Oct 16, 2010</b>	
Number, street, and room or suite no. (If a P.O. box, see the instructions.) <b>4263 79th St.</b>		<b>E</b> Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation . . . <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2)	
City or town, state or province, country, and ZIP or foreign postal code <b>Tampa, FL 33602</b>		<input type="checkbox"/> Net operating loss carryback	
<b>B</b> Number of Schedules K-1 attached (see instructions)		<input type="checkbox"/> Change in fiduciary's name <input type="checkbox"/> Change in fiduciary's address	
<b>F</b> Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in trust's name <input type="checkbox"/> Change in fiduciary		<input type="checkbox"/> Trust TIN	
<b>G</b> Check here if the estate or filing trust made a section 645 election . . . . . <input type="checkbox"/>			
<b>1</b> Interest income . . . . .		<b>1</b>	

Figure 3.11.14-20 Editing Fiduciary Code

- 3.11.14.13.2  
(01-01-2022)  
Trust Codes
- (1) Trust Codes are based on entries made by taxpayers in Section A of Form 1041, Type of Entity.

(2) The Trust Code consists of a single numeric digit. The valid Trust Codes are 1 and 3.

(3) Edit the Trust Code to the right of the Pooled Income Fund box. See Figure 3.11.14-21, Editing Trust Code.

Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☐ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☒ Grantor type trust

☐ Bankruptcy estate—Chapter 7

☐ Bankruptcy estate—Chapter 11

☐ Pooled income fund

For calendar year 2024 or fiscal year beginning

Name of estate or trust (If a grantor type trust, see the instructions.)

Name and title of fiduciary

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

City or town, state or province, country, and ZIP or foreign postal code

C Employer identification number

D Date entity created

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

4

Warbler Revocable Trust

Robert O. Warbler

65 Finch Circle

Hartford, CT 06101

00-6347767

11-08-14

☐ Described in sec. 4947(a)(1). Check here if not a private foundation

☐ Described in sec. 4947(a)(2)

B Check one:

F Check one:

2024

OMB No. 1545-0092

Figure 3.11.14-21 Editing Trust Code

- 3.11.14.13.3  
(01-01-2025)  
Fiduciary and Trust Code Editing
- (1) On most returns, the Fiduciary and Trust Codes will be decided from the box checked in Section A, Type of Entity.

(2) When editing the Fiduciary and Trust Codes,
  - Decide if the filer has notated Bankruptcy or GNMA (Government National Mortgage Association) on Name Line, or
  - The Described in Section 4947(a)(2) box is checked in Section E of Form 1041.

If ...	Fiduciary Code	Trust Code
Bankruptcy is notated on the Name Line and the bankruptcy boxes are not checked,	5	None
GNMA is present on the Name Line,	4	3
The Described in Section 4947(a)(2) box is checked, See Figure 3.11.14-22, Edit Fiduciary Code “9”. <b>Reminder:</b> Edit Audit Code “6”.	9	None

**Note:** If the choice of multiple entities has the box for Section 4947(a)(2) Trusts, Fiduciary Code “9” takes priority.

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☒ **9** Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)  
**Rhonda B. Falcon Trust**

Name and title of fiduciary  
**Ronald L. Falcon, Trustee**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**3018 Owl St.**

City or town, state or province, country, and ZIP or foreign postal code  
**Detroit, MI 48233**

**C** Employer identification number  
**00-6793051**

**D** Date entity created  
**8-9-15**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . ☐  
☒ Described in sec. 4947(a)(2)

**B** Number of Schedules K-1 attached (see instructions)  
☐ Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Net operating loss carryback ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election . . . ☐ Trust TIN

**Income**

<b>1</b>	Interest income . . . . .	<b>1</b>	<b>2,400.00</b>
<b>2a</b>	Total ordinary income . . . . .	<b>2a</b>	
<b>b</b>	Qualified dividend income . . . . .	<b>3</b>	
<b>3</b>	Business income or loss . . . . .	<b>4</b>	
<b>4</b>	Capital gain or loss . . . . .	<b>5</b>	
<b>5</b>	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) . . . . .	<b>6</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>7</b>	
<b>7</b>	Ordinary gain or (loss). Attach Form 4797 . . . . .	<b>8</b>	
<b>8</b>	Other income. List type and amount . . . . .	<b>9</b>	<b>2,400.00</b>
<b>9</b>	<b>Total income.</b> Combine lines 1, 2a, and 3 through 8 . . . . .		
<b>10</b>	Interest. Check if Form 4952 is attached <input type="checkbox"/> . . . . .	<b>10</b>	
<b>11</b>	Taxes . . . . .	<b>11</b>	
<b>12</b>	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions . . . . .	<b>12</b>	

**1-6**

**Edit Fiduciary Code 9. Also edit Audit Code 6 to the left of line 10 in 1-6 format.**

**Figure 3.11.14-22 Edit Fiduciary Code “9”**

- (3) Edit the following Fiduciary and Trust Codes when there is a single entry other than the ESBT box in Section A:

**Reminder:** If the ESBT box is checked, edit the ESBT indicator as “2-1” in the left margin next to Line 10, Form 1041. See IRM 3.11.14.10.15.1, Electing Small Business Trusts (ESBT).

Type of Entity ...	Fiduciary Code	Trust Code
Decedent's Estate	1	None
Simple Trust	2	None
Complex Trust	3	None
Grantor Trust ( <b>taxable</b> ) <b>Note:</b> Entries other than 0 (zero) present on any of Lines 1 - 22 <b>Reminder:</b> Detach and process Schedules K-1.	2	3
Grantor Trust ( <i>nontaxable</i> ) <b>Note:</b> No entries present on any of Lines 1 - 22 <b>Caution:</b> DO NOT detach Schedules K-1.	4	3
Bankruptcy Estate - Chapter 7	5	None
Bankruptcy Estate - Chapter 11	6	None
Qualified Disability Trust <b>Note:</b> If "Section 642(b)(2)(C)" is notated on Line 20 of a TY 2001 Form 1041, edit Fiduciary Code "8".	8	None
Pooled Income Funds <b>Note:</b> Also, edit "3 - 1" in the left margin next to Line 10 of Form 1041. See IRM 3.11.14.10.15.2, Pooled Income Funds.	3	None
The Pooled Income Fund and the "Described in Section 4947(a)(2)", Section E, boxes are both checked. <b>Note:</b> Edit Audit Code "6" but <b>DO NOT</b> edit a Pooled Income Fund Indicator.	9	None
The Pooled Income Fund box and GNMA is present on the name line.	4	3

- (4) If **no boxes or multiple boxes** are checked in Section A, examine the return and attachments to decide if the Described in Section 4947(a)(2) box is checked in Section E of Form 1041 or if there is an indication the return is for either a Generation Skipping Trust or Grantor Trust. Decide the Fiduciary and/or Trust Code:



If no boxes or multiple boxes are checked in Box A ...	And ...	Edit FID Code	Edit Trust Code
The Described in Section 4947(a)(2) box is checked in, Section E, <b>Reminder:</b> Edit Audit Code "6" in "1-6" format to the left of Line 10, Form 1041.		9	
There is an indication of a Generation Skipping Trust, <b>Note:</b> Indications of a Generation Skipping Trust are: <ul style="list-style-type: none"> <li>• The Yes box is checked on Line 9 of the Other Information Section (Page 3 of Form 1041), or</li> <li>• Hand-drawn check box showing the return is for a GENERATION SKIPPING TRUST, or</li> <li>• Notations on the Name Line such as Generation Skipping Trust, GST, Gen Skip, or similar statement. See Figure 3.11.14-23, Identifying and coding a Generation Skipping Trust return.</li> </ul>		3	1
The Grantor Trust and Simple Trust boxes are <b>both</b> checked,		2	

If no boxes or multiple boxes are checked in Box A ...	And ...	Edit FID Code	Edit Trust Code
The Grantor Trust and Complex Trust boxes are <b>both</b> checked,	No other indication of entry.	3	
There is an indication of a Grantor Trust,	No entry present on any Lines 1 - 23 <b>Note:</b> Delete Sch I and/or D when transcription line entries are present on those Schedules.	4	3
There is an indication of a Grantor Trust,	Entry is present on any of Lines 1 - 23 and taxpayer, <b>has noted IRC 671 - 678 on the return.</b> <b>Note:</b> "X" any amount shown on Lines 1 - 23. Delete Sch I and/or Sch D when transcription lines are present on those Schedules.	4	3
There is an indication of a Grantor Trust,	Entry is present on any of Lines 1 - 23 and taxpayer <b>has not</b> made any other indication.	2	3

**Note:** Indications of a Grantor Trust can also have the following notations on the return: IRC 671 - 678, pre-need Funeral Trusts, Rabbi Trusts, Receivership, Substantial Owner, Revocable Living Trust, Qualified Settlement Fund.

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

2024 OMB No. 1545-0092

**A** Check all that apply:  
☒ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☒ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**B** Number of Schedules K-1 attached (see instructions): 3

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)  
**The 1995 Samuel Robin GST Trust**

Name and title of fiduciary  
**Wren Robin, Trustee**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**555 Heron Ave.**

City or town, state or province, country, and ZIP or foreign postal code  
**Omaha, NE 68108**

**C** Employer identification number  
**00-7591236**

**D** Date entity created  
**06-28-2015**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . .  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in fiduciary ☐ Change in grantor's name ☐ Change in name

**Other Information**

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends . . . . \$		X
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3 At any time during calendar year 2024, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		X
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for the required attachment	X	
6 If this is an estate or a complex trust making the section 663(b) election, check here. See instructions		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions		
8 If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		
9 Are any present or future trust beneficiaries skip persons? See instructions	X	
10 Was the trust a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		
11a Did the estate or trust distribute S corporation stock for which it made a section 965(i) election?		
b If "Yes," did each beneficiary enter into an agreement to be liable for the net tax liability? See instructions		
12 Did the estate or trust either make a section 965(i) election or enter into a transfer agreement as an eligible 965(i) transferee for S corporation stock held on the last day of the tax year? See instructions		
13 At any time during the tax year, did the estate or trust (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		
14 ESBTs only. Does the ESBT have a nonresident alien grantor? If "Yes," see instructions		
15 ESBTs only. Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions		

Form **1041** (2024)

Figure 3.11.14-23 Identifying and coding a Generation Skipping Trust return

- (5) If no boxes or multiple boxes are checked in Section A and Form 1041 doesn't meet any of the conditions listed in paragraph (4) above, decide the proper Fiduciary and/or Trust Code based on the Exemption amount claimed on Line 21 of Form 1041 in the following priority order:

If Line 21 Equals ...	Edit Fiduciary Code ...
\$5,000 - TY 2024 \$4,700 - TY 2023 \$4,400 - TY 2022 \$4,300 - TY 2021 \$4,300 - TY 2020 \$4,200 - TY 2019 \$4,150 - TY 2018 \$4,050 - TY 2017 \$4,050 - TY 2016 \$4,000 - TY 2015 \$3,950 - TY 2014 \$3,900 - TY 2013 \$3,800 - TY 2012 \$3,700 - TY 2011 \$3,650 - TY 2009 - 2010 \$3,500 - TY 2008 \$3,400 - TY 2007	8
\$600	1
\$300	2
\$100	3
\$0, blank, or any entry that <b>doesn't</b> equal one of the allowable exemption amounts (listed above)  <b>Reminder:</b> See paragraph (4) above, when the Described in Section 4947(a)(2) box is checked in Section E or if there is an indication the return is for a Generation Skipping Trust.	3

3.11.14.13.4  
(01-01-2025)

**Determining Taxable vs. Nontaxable Grantor Trusts**

- (1) Filers must report only the part of the income, deductions, and credits which are taxable to the trust on Form 1041.
- (2) If the taxpayer has filed a Form 1041 claiming to be a Grantor Trust, decide if part of the trust is taxable or nontaxable.
  1. **Taxable Grantor Trust** - Code as a taxable Grantor Trust if entries are reported on any of Lines 1 through 22 of Form 1041, even if Line 24, Total Tax, is a zero or negative amount.
  2. **Nontaxable Grantor Trust** - If the entire trust is a grantor trust, only the entity part of the return must be filled out. No entries must be present on any of Lines 1 through 22.

If ...	Edit ...
Entries are present on any of Lines 1 - 22,	Fiduciary Code 2 and Trust Code 3

If ...	Edit ...
No entries are present on any of Lines 1 - 22,	Fiduciary Code 4 and Trust Code 3

**Exception:** Edit the return as a nontaxable Grantor Trust if the taxpayer has filed a GNMA Pool return but has erroneously entered Income and Deduction amounts that result in a zero or negative amount on Line 23. X Lines 1 through 22 and attachments to the return that support the line items, i.e., Schedule I and D.

## 3.11.14.13.4.1 (01-01-2025) Grantor Trusts

(1) In addition to the Grantor Trust box checked in Box "A", Form 1041, other indications that the trust is a grantor trust would be if the taxpayer has notated "Pre-Need Funeral Trust, Receivership, Substantial Owner, Revocable Trust, Revocable Living Trust, Rabbi Trust, or IRC Section 671 - 678" in the Entity Section, as well as a Grantor Letter.

(2) **Taxable Grantor Trust** - Only *part* of the trust is treated as a Grantor Trust. The income, deductions, etc., that are *taxable* to the trust are reported on Form 1041. The amounts that are taxable directly to the grantor are shown on an **attachment** to the return.

**Note:** The attachment must state the name, taxpayer identification number and the address of the person to whom the income is taxable, and setting forth the income, deductions and credits.

- Edit amounts from attached schedules or attachments to Lines 1 through 9, Form 1041 if necessary.
- Do not delete or X, Schedules I and/or D.
- Edit Installment Sale Indicator code if Form 6252 is attached.
- Edit any applicable CCC, Audit, etc., as shown by attachments to Form 1041.
- Edit E-File Waiver Indicator Code if Form 8948 is attached.
- Detach and process Schedules K-1 if attached to a Taxable Grantor Trust ("2-3"). Correspond if missing and required. See IRM 3.11.14.17.2.4, Line 18 - Income Distribution Deduction (Schedule K-1).

(3) **Nontaxable Grantor Trust** - The entire trust is a Grantor Trust. **Only the entity part** of Form 1041 will be completed. Lines 1 through 22 must be blank or zero. The amounts that are taxable to the grantor are shown on an **attachment** to the return.

**Note:** The attachment must state the name, taxpayer identification number and the address of the person to whom the income is taxable, and setting forth the income, deductions, and credits.

- **Don't** edit amounts from attached schedules or attachments to Lines 1 through 9, Form 1041.
- **"X"** Schedules I and/or D if transcription line entries are present.
- **Don't** edit Installment Sale Indicator code if Form 6252 is attached.
- **Don't** detach, process or correspond for Schedules K-1 that is attached to a Nontaxable Grantor Trust ("4-3").

- Edit E-File Waiver Indicator Code if Form 8948 is attached.
- Edit any applicable CCC and Audit codes as shown by attachments to Form 1041.

3.11.14.14

(01-01-2022)

◆ **Entity Perfection - General** ◆

- (1) The entity of Form 1041, Form 1041-QFT and Form 1041-N tax returns finds the taxpayer on the Business Master File. The entity area of the return has the following:
  - Employer Identification Number (EIN)
  - Name
  - "In-care-of" Name
  - Address

3.11.14.14.1

(01-01-2022)

◆ **Bankruptcy** ◆

- (1) If the **Form 1041** shows bankruptcy, e.g., shows **RECEIVER, TRUSTEE**, or **DEBTOR IN POSSESSION**, in the entity area or on an attachment, route to Entity Control using local procedures (e.g., Form 13934, **Entity Document / C&E Merge Transmittal**).
- (2) Edit return prior to routing to Entity Control. See IRM 3.11.14.10.2, Bankruptcy Estates.

3.11.14.14.2

(01-01-2023)

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

- (1) The EIN is a nine-digit number (XX-XXXXXXX) assigned to identify the estate or trust.
- (2) The EIN is found in the upper right of the return:
  - Box "C" of Form 1041.
  - Box "2" of Form 1041-QFT.
  - Box "2" of Form 1041-N.
- (3) Decide if the EIN is correct as follows:

If ...	And ...	Then ...
EIN is missing,	You can decide the correct EIN from the attachments and schedules,	Edit the EIN to the correct location. See Figure 3.11.14-24, EIN Found Elsewhere on Return.
The EIN is either a Preparer Tax Identification Number (PTIN) or Individual Tax Identification Number (ITIN),	Unnumbered,	<ol style="list-style-type: none"> <li>1. Remove return from batch.</li> <li>2. Route to Entity Control following local procedures using Form 13934, Entity Document / C&amp;E Merge Transmittal, for EIN assignment.</li> </ol>
The EIN is either a PTIN or ITIN,	Numbered,	<ol style="list-style-type: none"> <li>1. Edit Action Code 320.</li> <li>2. Leave return in batch.</li> </ol>
Multiple EINs are present,	Unnumbered,	<ol style="list-style-type: none"> <li>1. Remove return from batch.</li> <li>2. Route to Entity Control following local procedures using Form 13934, Entity Document/ C&amp;E Merge Transmittal for EIN assignment.</li> </ol>
Multiple EINs are present,	Numbered,	<ol style="list-style-type: none"> <li>1. Edit Action Code 320.</li> <li>2. Leave return in batch.</li> </ol>

If ...	And ...	Then ...
<p>The EIN has any of the following conditions and cannot be decided from attachments and/or schedules:</p> <ul style="list-style-type: none"> <li>• Illegible.</li> <li>• Missing.</li> <li>• Other than 9 digits.</li> <li>• All zeroes; or,</li> <li>• All nines. <b>Any consisting of all repeating numbers.</b></li> </ul>	Unnumbered,	<ol style="list-style-type: none"> <li>1. Circle out all illegible EINs, zeroes, and/or nines.</li> <li>2. Research IDRS.</li> <li>3. If found, edit to the proper location.</li> <li>4. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>
<p>The EIN has any of the following conditions and cannot be decided from attachments and/or schedules:</p> <ul style="list-style-type: none"> <li>• Illegible.</li> <li>• Missing.</li> <li>• Other than 9 digits.</li> <li>• All zeroes; or,</li> <li>• All nines. <b>Any consisting of all repeating numbers.</b></li> </ul>	Numbered,	<ol style="list-style-type: none"> <li>1. Circle out all illegible EINs, zeroes and/or nines.</li> <li>2. Edit Action Code 320.</li> <li>3. Leave return in batch.</li> </ol>
<p>“PENDING”, “APPLIED FOR”, etc., is shown in the EIN area,</p>	Unnumbered,	<ol style="list-style-type: none"> <li>1. Research Integrated Data Retrieval System (IDRS).</li> <li>2. If found, edit to the proper location.</li> <li>3. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>
<p>“PENDING”, “APPLIED FOR”, etc., is shown in the EIN area,</p>	Numbered,	<ol style="list-style-type: none"> <li>1. Edit Action Code 320.</li> <li>2. Leave return in batch.</li> </ol>

**Reminder:** Fully edit return prior to routing.



**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

**A** Check all that apply:  
☒ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11

**1** Name of estate or trust (If a grantor type trust, see the instructions.)  
**Estate of Joseph E. Cardinal**

Name and title of fiduciary  
**John A. Quail**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**807 Seagull Drive**

City or town, state or province, country, and ZIP or foreign postal code

**C** Employer identification number  
**00-6071224**

**D** Date entity created  
**02-04-13**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . ☐

**DRAFT**

**Schedule K-1 (Form 1041)**  
Department of the Treasury  
Internal Revenue Service

For calendar year 2024, or tax year beginning / / ending / /

**Beneficiary's Share of Income, Deductions, Credits, etc.**  
See back of form and instructions.

**Part I Information About the Estate or Trust**

**A** Estate's or trust's employer identification number  
**00-6071224**

**B** Estate's or trust's name  
**Estate of Joseph E. Cardinal**

**Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b> Interest income	<b>11</b> Final year deductions
<b>2a</b> Ordinary dividends	
<b>2b</b> Qualified dividends	
<b>3</b> Net short-term capital gain	
<b>4a</b> Net long-term capital gain	
<b>4b</b> 28% rate gain	<b>12</b> Alternative minimum tax adjustment
<b>4c</b> Unrecaptured section 1250 gain	

Figure 3.11.14-24 EIN Found Elsewhere on Return

3.11.14.14.3  
(01-01-2025)

◆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 three positions.
  - b. Disregard the word “THE” in the Name Control, **only** when followed by more than one word. Disregard the word **TRUST**. See Document 7071-A, **Name Control Job Aid**.
- (2) **Decide if the Name Control is correct from the “Name of Estate or Trust” line at the top-center of Form 1041 or the “Name of Trust” line on Form 1041-N and Form 1041-QFT. If no indication in the name line, use box A or if no box is checked use exemption amount to decide whether it’s an estate or trust. If no indication, follow trust rules.**
- (3) See Job Aid Document 7071A, Name Control Job Aid - For Use Outside of the Entity Area, to decide the Name Control.

**Example:** John **Wren** Trust, name control is **WREN**.  
 Trust for **Sparrow** Lake, (Name control is **SPAR**.  
 Special Needs Trust FBO John **Doe**, name control is **DOE**.

- (4) Name controls for EINs assigned by the MODI-EIN program are different. If the EIN prefix begins with 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85, 86, 87, 88, 92 or 93 and it is a TRUST return, then the name control will be the first four

characters of the first name of the individual, in the Primary Name Line. The name control for an estate will still be the first four characters of the person's last name. See Document 7071A for instances where no name is present and more name control examples.

**Example:** John Wren Trust, name control is **JOHN**

J R Wren Trust, name control is **JRWR**.

Trust for Sparrow Lake, name control is **SPAR**.

Estate of John Smith, Deceased, name control is **SMIT**.

Special Needs Trust FBO John Doe, name control is **JOHN**.

John Paul Estate Special Needs Trust, name Control is **JOHN**, unless there are other indicators, a date of death or exemption for an estate, would be indications that it is an estate, then the Name Control of an estate would be **PAUL**.

(5) Edit the Name Control as follows:

If ...	And ...	Then ...
Able to decide the Name Control,		Underline the Name Control.
Unable to decide the correct Name Control,	Unnumbered	<ol style="list-style-type: none"> <li>1. Research IDRS.</li> <li>2. If found, edit to the proper location.</li> <li>3. If not found, route to Entity Control following local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> </ol>
Unable to decide the correct Name Control,	Numbered	<ol style="list-style-type: none"> <li>1. Edit Action Code 352.</li> <li>2. Leave return in batch.</li> </ol>
A return shows the taxpayer has filed bankruptcy, e.g., shows, "RECEIVER," <b>Bankruptcy</b> "TRUSTEE," or "DEBTOR IN POSSESSION" in the entity area or on an attachment, unless amended return,		Route to Entity Control following local procedures. Do not edit Name Control. See IRM 3.11.14.10.2, Bankruptcy Estates.

(6) A **Fiduciary or Fiduciary name change** will be shown by a mark in the Change in fiduciary or Change in fiduciary name box(es) in Section **F** of Form 1041.

If ...	Then ...
The <b>Change in fiduciary</b> or <b>Change in fiduciary name</b> box(es) is/are checked, or the Name and title of Fiduciary line was altered, i.e., crossed out and updated,	<ol style="list-style-type: none"> <li>1. Notate "TC 016" in the upper-left margin of Form 1041.</li> <li>2. Input TC 016 to update the Fiduciary information, using local procedures.</li> </ol> <p><b>Note:</b> Prior to input of the TC 016, send the return for research to determine if the TC 016 is needed.</p>
Only the <b>Change in fiduciary address</b> box is checked,	<p>No editing needed.</p> <p><b>Note:</b> ISRP will input the new address.</p> <p>See IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses, if an In-Care-Of Name is also present.</p>

- (7) A **Trust name change** will be shown by a mark in the Change in trust's name box in Section F of Form 1041.

If ...	Then ...
The <b>Change in trust's name box</b> is checked,	Route to Entity using local procedures using Form 13934, Entity Document/C&E Merge Transmittal, after editing.

3.11.14.14.4  
(01-02-2024)

◆ **Entity Perfection –  
"In-Care-of" Name** ◆

- (1) An "in-care-of" name can be shown by the words "in-care-of" or the symbols "c/o" or "%" (percent). See Figure 3.11.14-25, Valid In-Care of Name.
- (2) Ensure the "in-care-of" name is in the proper location, **above the street address**.

If ...	Then ...
The "in-care-of" name is found on the street address line preceding the street address,	No editing is required.
The "in-care-of" name is found above the first name line or below the street address,	Arrow the "in-care-of" above the street address.

If ...	Then ...
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.
The street address for the “in-care-of” name is different from the street address of the <b>Fiduciary</b> ,	<ol style="list-style-type: none"> <li>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 found on an attachment.</li> <li>2. Circle the <b>Fiduciary</b> street address and input <b>TC 014</b>. See IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses.</li> <li>3. Notate “TC 014” in the upper left margin.</li> <li>4. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

**Note:** Always circle the “in-care-of” symbol (“%” or “c/o”) if it is present with an address. **Do not** use the ampersand (&) and the percent sign (%) when editing address information.

(3) A change in the “in-care-of” name is decided by any of the following:

- A check mark in the “**Change in the trust’s name**” box, or
- A check mark in the “**Change in fiduciary’s address**” box, or
- An indication that the “in-care-of” name is changed, e.g., 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,	<ol style="list-style-type: none"> <li>1. Edit the “In-care-of” name as shown above.</li> <li>2. Continue editing the return.</li> </ol>
An “In-care-of” name is present and the “ <b>Change in fiduciary’s address</b> ” box is checked or there is an indication of an address change,	<ol style="list-style-type: none"> <li>1. Edit the “In-care-of” name as shown above.</li> <li>2. Correct the address.</li> <li>3. Continue editing the return.</li> </ol>

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☒ Simple trust **2**  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)  
**Sparrow Trust**

Name and title of fiduciary  
**Serena Sparrow, Trustee**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**% Carl Sparrow 1814 Heron Blvd.**

City or town, state or province, country, and ZIP or foreign postal code  
**Boise, ID 83708**

**C** Employer identification number  
**00-6102498**

**D** Date entity created  
**Oct 16, 2008**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . ☐  
☐ Described in sec. 4947(a)(2)

**F** Check ☐ ☐ Final return ☐ Not

Figure 3.11.14-25 Valid In-Care of Name

3.11.14.14.5  
(01-01-2025)

◆ Entity Perfection -  
Domestic Addresses ◆

(1) Perfection of the address is necessary when the mailing address, Street or P.O. Box, is not easily shown.

**Exception:** Do not perfect the address on amended returns (CCC “G”).

(2) A business can have two addresses. One is the mailing address, and the other is the location address or physical location of the business.

**Note:** BMF ISRP is not programmed for a mailing address and a location address. A TC 014 must be input into IDRS to capture both a location address and mailing address.

(3) The procedures for perfection of addresses are as follows:

If ...	And ...	Then ...
There is an indication on an attachment that the address was changed,		Edit the new address in the Entity section of the return. See Figure 3.11.14-26, Address Change.
Form 8822, Change of Address or Form 8822-B, Change of Address or Responsible Party - Business is attached,	All the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is the same,</li> <li>• No location address is listed on Form 8822/ 8822-B, Line 7,</li> <li>• No entry on Form 8822-B, Lines 8 or 9,</li> </ul>	Do not edit.
Form 8822, Change of Address or Form 8822-B, Change of Address or Responsible Party - Business is attached,	Any of the following applies: <ul style="list-style-type: none"> <li>• Mailing address information is different,</li> <li>• Location address is listed on Form 8822/ 8822-B, Line 7,</li> <li>• An entry is listed on Form 8822-B, Lines 8 or 9,</li> </ul>	Detach Form 8822 /Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.

If ...	And ...	Then ...
Both a P.O. box and a street address is shown,		<ol style="list-style-type: none"> <li>1. Notate "TC 014" in the upper-left margin.</li> <li>2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p> <p>See Figure 3.11.14-27, Both a P.O. Box and a Street Address.</p>
<p>Two street addresses are shown,</p> <p><b>Note:</b> An "in-care-of" name can have a street address other than the Fiduciary's street address</p>		<ol style="list-style-type: none"> <li>1. Underline the second street address.</li> <li>2. Notate <b>TC 014</b> in the upper left margin.</li> <li>3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

If ...	And ...	Then ...
One street address is shown,	The <b>estate or trust</b> changed the address to a P.O. Box,	<ol style="list-style-type: none"> <li>1. Notate "TC 014" in the upper-left margin.</li> <li>2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk.</li> </ol> <p><b>Note:</b> A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
The city and state are not shown on the return, but are shown on an attachment,		Edit the city and state in the Entity section of the return.
The Zip Code is missing or illegible,	Is not available from the return or attachments,	<p>See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), Zip Codes and Countries, to decide the Zip Code.</p> <p><b>Note:</b> Edit the 3 digits followed by "01" of the first zip code listed for the applicable state, e.g., "99501" for Alaska).</p>
Only the first three digits of the Zip Code is decided,		Edit "01" for the fourth and fifth digits.
The " <b>Change In fiduciary's address</b> " box is checked,	An "in-care-of" Name is present.	<ol style="list-style-type: none"> <li>1. Edit the "%" (percent sign) or "c/o" to the left of the "in-care of" name (in the first position) followed by the correct name.</li> </ol>
It is necessary to edit the street address,		See Document 7475, for current Address/Street Abbreviations.

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



**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
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2024 OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☒ Simple trust **2**  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**B** Number of Schedules K-1 attached (see instructions)

**C** Employer identification number  
 00-6010897

**D** Date entity created  
 5-20-18

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . .  
☐ Described in sec. 4947(a)(2)

**F** Check applicable:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address  
☐ Trust TIN

**G** Check here if:

**1** Int . . . . . **1**

**2a** To . . . . . **2a**

**b** Qu . . . . . **3**

**3** Bu . . . . . **4**

**4** Ca . . . . .

**Name of estate or trust (If a grantor type trust, see the instructions.)**  
 Betty Jo Robin Trust

**Name and title of fiduciary**  
 Ralph Robin Successor, Trustee

**Number, street, and room or suite no. (If a P.O. box, see the instructions.)**  
 123 Owl Ave. 2705 Falcon St.

**City or town, state or province, country, and ZIP or foreign postal code**  
 Newark, NJ 07103 07102

*To Whom It May Concern:*  
*Please note the following*  
*address change:*  
*2705 Falcon St.*  
*Newark, NJ 07102*

Figure 3.11.14-26 Address Change

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

2024 OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust **3**  
☒ Complex trust **TC014**  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**B** Number of Schedules K-1 attached (see instructions)

**C** Employer identification number  
 00-6978001

**D** Date entity created  
 Oct. 1, 2013

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . .  
☐ Described in sec. 4947(a)(2)

**F** Check applicable:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**Name of estate or trust (If a grantor type trust, see the instructions.)**  
 C. Gull Trust

**Name and title of fiduciary**  
 Kevin Gull, TTEE

**Number, street, and room or suite no. (If a P.O. box, see the instructions.)**  
 903 Pigeon Place P.O. Box 7852

**City or town, state or province, country, and ZIP or foreign postal code**  
 Newark, NJ 07102

Figure 3.11.14-27 Both a P.O. Box and a Street Address

- (4) The USPS established new address requirements for APO/DPO/FPO addresses. If the old address appears, convert to the new state code abbreviation based on the Zip Code, e.g., APO New York, NY 091XX would be converted to APO AE 091XX. See Figure 3.11.14-28, Editing Return with an APO Address. APO/DPO/FPO addresses are considered domestic addresses. Refer to APO/DPO/FPO Conversion Chart below:

ZIP Code	State Code
340	AA
090 - 098	AE

ZIP Code	State Code
962 - 966	AP

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

2024 OMB No. 1545-0092

**A** Check all that apply:

☐ Decedent's estate  
☐ Simple trust  
☒ **Complex trust**  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**B** Number of Schedules K-1 attached (see instructions)

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)  
**James C. Pelican Military Trust**

Name and title of fiduciary  
**Paul D. Osprey, Trustee**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**APO AE**

City or town, state or province, country, and ZIP or foreign postal code  
**APO New York, NY 09132**

**C** Employer identification number  
**00-6243947**

**D** Date entity created  
**03-25-02**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . .  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Change in fiduciary  
☐ Net operating loss carryback

Figure 3.11.14-28 APO Address

3.11.14.14.6  
 (05-13-2022)

♦ Entity Perfection -  
 Foreign Address ♦

- (1) A foreign (international) address is any address that is not in the 50 states or the District of Columbia.
- (2) Returns with APO/DPO/FPO addresses are considered domestic addresses. See IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses.
- (3) Route returns with a foreign address to Ogden Submission Processing Campus (OSPC) for processing. Prepare Letter 86C, **Referring Taxpayer Inquiring/Forms to Another office**, to inform the taxpayer that the return was sent to Ogden.

**Exception:** All 1040-NR Fiduciary returns filed using an EIN instead of an SSN are processed in Kansas City as Non-Master File (NMF). Fiduciary Form 1041, that has a Form 1040-NR attached for an individual (SSN) will be forwarded to Ogden for processing.

- (4) Returns with addresses in the following U.S. Possessions/Territories are considered foreign 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. Possession/Territory	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP

U.S. Possession/Territory	Abbreviation
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- b. A ZIP code **must** be present for U.S. Possessions/Territories. Edit the correct ZIP code if one is not given. See Exhibit 3.11.14-7, U.S. Possessions ZIP Codes.

- (5) All other foreign addresses are edited the same as a domestic address with the following exceptions:

- Ensure the foreign country is the last entry in the address.
- Circle the foreign country and edit the country code preceded by a “/” and followed by “/\$,” e.g., “/GM/\$” is edited for Germany. See Document 7475, State and Address Abbreviations, Major City codes (MCCs), ZIP Codes and Countries, for official foreign Country Codes.
- Edit a unique country code will be edited for returns filed with an address in Canada. See IRM 3.11.14.14.6.1, Country Code - Canada.

**Note:** *Code & Editing BMF Foreign Address Job Aid* (Number 2324–002) gives examples for editing foreign addresses.

- Check if the address contains a province, state or territory from Australia, Brazil, Canada, Cuba, Italy, Mexico, or The Netherlands, check if the address has a province, state or territory. See Exhibit 3.11.14-8, Province, State and Territory Abbreviations.

**Note:** There can be other countries with provinces, states, and territories not listed above, see Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) for more information.

If ..	Then ...
A province, state or territory is present,	<ol style="list-style-type: none"> <li>1. Circle the province, state, or territory name.</li> <li>2. Edit the correct abbreviation. See Exhibit 3.11.14-8, Province, State and Territory Abbreviations.</li> </ol>
Province, state, or territory is shown in abbreviated format,	Continue editing the return.
A province, state, or territory is not present,	Continue editing the return.

- (6) A ZIP code or state is not required on a foreign address. Foreign addresses use a postal code that is entered prior to the city or foreign country and is part of the address.

3.11.14.14.6.1  
(01-01-2022)

◆Country Code -  
Canada◆

- (1) To assist Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique country code based on the province/territory.

If ...	Then ...
The foreign address has a Canadian Province/Territory name or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. Circle the country name.</li> <li>2. Edit the correct Country Code based on the province/territory preceded by a "/" and followed by a "\$" as the last entry in the address.</li> </ol>
The foreign address doesn't have a Canadian Province/Territory name or abbreviation shown in the table below,	<ol style="list-style-type: none"> <li>1. Circle the country name.</li> <li>2. Edit the Country Code "/CA/\$" as the last entry in the address.</li> </ol>

Canadian Province	Province Abbreviation	Postal Code beginning	Country Code
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N, or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H, or I	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

- (2) The rest of the foreign address is edited using procedures in IRM 3.11.14.14.6, Entity Perfection - Foreign Address.

3.11.14.14.7  
(01-01-2022)

**Number of Qualified  
Funeral Trusts (QFT) -  
Line 4 (Form 1041-QFT)**

- (1) Taxpayers are instructed to enter the Number of QFTs, added on Line 4 (Part I) of Form 1041-QFT.

If ...	Then ...
An entry is present on Line 4,	Continue editing the return.
Line 4 is blank or zero,	Edit a "1" to Line 4 of Form 1041-QFT.

3.11.14.15  
(01-01-2022)

**Box E - Nonexempt  
Charitable and  
Split-Interest Trusts**

- (1) Nonexempt charitable and split-interest trusts are found in the upper-right corner Box E, Form 1041.
- (2) Edit Audit Code "6" in the left margin next to Line 10 in "1 - 6" format, if either box is checked:

If ...	Then ...
The Described in section 4947(a)(1) box is checked,	Edit Audit Code "6".
The Described in section 4947(a)(2) box is checked	Edit Audit Code "6" and Fiduciary Code "9"

3.11.14.16  
(01-01-2023)

**Box F - Return Indicator  
Check Box**

- (1) Return Indicator Check Box is found:
- Box F, Form 1041.
  - Part 1 box 5, Form 1041-QFT.
  - Part 2 box 6, Form 1041-N.
- (2) The taxpayer will check boxes to show any of the following:

If ...	Then ...
Initial Return,	See IRM 3.11.14.12.3, Initial Short Period Returns.
Final Return,	See IRM 3.11.14.12.2, "Final" Returns.
Amended Return.	See IRM 3.11.14.10.1, Amended Returns.
Change in Fiduciary (Form 1041),	See IRM 3.11.14.14.3, Entity Perfection - Name Control.
Change in Fiduciary's Name (Form 1041 and Form 1041-N),	See IRM 3.11.14.14.3, Entity Perfection - Name Control.
Change in Fiduciary or Fiduciary's Name (Form 1041-QFT),	See IRM 3.11.14.14.3, Entity Perfection - Name Control.
Change in Fiduciary's Address,	See IRM 3.11.14.14.3, Entity Perfection - Name Control.
Change in Trust's Name (Form 1041),	See IRM 3.11.14.14.3, Entity Perfection - Name Control.

3.11.14.17  
(01-01-2024)  
**Editing of Income, Deductions, and Tax and Payments (Form 1041, Form 1041-QFT, and Form 1041-N)**

- (1) The editing procedures specific for Form 1041, 1041-QFT and Form 1041-N start as follows:
  - See IRM 3.11.14.17.1, Lines 1 through 9 - Income Section (Form 1041).
  - See IRM 3.11.14.41, Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trust.
  - See IRM 3.11.14.42, Form 1041-N, Income Tax Return for Electing Alaska native Settlement Trust (ANST).
  - See IRM 3.11.14.43, Prior Year Returns - Form 1041.

3.11.14.17.1  
(01-01-2022)  
**Lines 1 - 9 - Income Section (Form 1041)**

- (1) This subsection has instructions for editing Lines 1 through 9 of Form 1041. Edit Lines 1 through 9 in dollars only.
- (2) Do not bracket any entry, unless editing or computing a negative amount.
- (3) Perfect all illegible or misplaced entries, when possible.
- (4) Delete misplaced entries and edit to the correct lines.
- (5) If a **Nontaxable Grantor Trust**, **do not** edit amounts from schedules or attachments to Lines 1 through 9, Form 1041. "X" Schedules I and/or D if transcription entries are present.

3.11.14.17.1.1  
(01-01-2016)  
**Line 1 - Interest Income**

- (1) Accept taxpayer's entry.

3.11.14.17.1.2  
(01-01-2016)

**Line 2a - Total Ordinary Dividends**

- (1) Accept taxpayer's entry.

3.11.14.17.1.3  
(01-01-2022)

**Line 2b(2) - Qualified Dividends**

- (1) Qualified Dividends Allocable to Estate or Trust are reported on Line 2b (2) of Form 1041.
- (2) If present, Line 2b (2) must be a positive amount. Never bracket a Line 2b (2) amount as a loss.

**Note:** Though transcribed, Line 2b (2) is not used in the computation of Total Income (Line 9). Instead, Line 2b (2) is combined with Line 2b (1), Qualified Dividends Allocable to Beneficiaries, to equal the amount reported on Line 2a.

- (3) If Line 2b(2) is blank or illegible and the Qualified Dividends Allocable to Estate or Trust are reported on attachments to the return, decide the correct amount and perfect Line 2b (2). If the correct amount cannot be decided, do not perfect Line 2b (2) or correspond for Qualified Dividend information.
- (4) If an amount is present on Line 23 of Schedule D and Line 2b (2), page 1, of 1041 is blank, edit the amount from Line 23 to Line 2b(2) of 1041.

**Exception:** If the ESBT box is checked on Form 1041, **don't** edit the amount to Line 2b(2) of Form 1041.

3.11.14.17.1.4  
(01-01-2023)

**Line 3 - Business Income (or Loss)**

- (1) A Schedule C/C-EZ (Form 1040) or equivalent (computer printouts, written at-

#  
#

Business Income or Loss (Sch C or C EZ (Form 1040))

- (2) Edit Line 3 as follows:

If ...	And ...	Then ...
Line 3 has an entry	Schedule C/C-EZ (Form 1040) or equivalent is blank or missing,	Correspond for the missing schedule.
If Line 3 is blank or illegible,	Schedule C/C-EZ (Form 1040) or equivalent is present,	<ol style="list-style-type: none"> <li>Edit amount from Line *31, Schedule C to Line 3 of Form 1041.</li> <li>Bracket Line 3 if a loss.</li> </ol> <p>*(Line 3, Schedule C-EZ)</p>

#  
#

**Note:** Line 31 of Schedule C reflects the Business Income (or Loss) and Line 3 of Schedule C-EZ reflects Business Income only.

DRAFT

Form 1041

Department of the Treasury – Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

For calendar year 2024 or fiscal year beginning

Name of estate or trust (If a grantor type trust, see the instructions.)

Name and title of fiduciary

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

City or town, state or province, country, and ZIP or foreign postal code

C Employer identification number

D Date entity created

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

B Number of Schedules K-1 attached (see instructions)

F Check applicable boxes:

G Check here if the estate or filing trust made a section 645 election.

☐ Initial return

☐ Final return

☐ Amended return

☐ Net operating loss carryback

☐ Change in trust's name

☐ Change in fiduciary

☐ Change in fiduciary's name

☐ Change in fiduciary's address

☐ Trust TIN

1 Interest income

2a Total ordinary dividends

3 Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

4 Business income or (loss). Attach Schedule C (Form 1040)

5 Capital gain or (loss). Attach Schedule D (Form 1041)

100

1200

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2024

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to [www.irs.gov/ScheduleC](https://www.irs.gov/ScheduleC) for instructions and the latest information.

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

28 Total expenses before expenses for business use of home. Add lines 8 through 27b

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

31 Net profit or (loss). Subtract line 30 from line 29.

1,400

200

1,200

Figure 3.11.14-29 Line 3 - Business Income or Loss (Sch C (Form 1040))

- 3.11.14.17.1.5  
(01-01-2025)  
**Line 4 - Capital Gain or Loss/Schedule D**
- (1) The total gain or loss from the sale or exchange of capital assets is reported on Line 4 of Form 1041.

(2) Line 4 cannot have an amount more than (\$3,000.) If the taxpayer enters more than (\$3,000), X the entry and edit (\$3,000) to Line 4.
- Exception:** On a final return, allow losses exceeding \$3,000 but only if it is entered by the **taxpayer** on Line 4. Tax examiners must not enter a loss greater than \$3,000 on Line 4, if blank.

(3) Form 8824 must be attached if Schedule D (Form 1041) or Form 4797, Sales of Business Property, is attached to Form 1041 and the filer has notated "RELATED PARTY LIKE-KIND EXCHANGE" on Schedule D or Form 4797.
- #

on Line 4 of Form 1041.

**Note:** Page 1 must be attached, correspond if missing.



If Schedule D is not attached and ...	Then ...
	Correspond.
Form 8824 is attached with an amount greater than zero on Line 22,	Correspond, regardless of the entry on Line 4 of Form 1041. <b>Reminder:</b> Edit CCC "1" when Form 8824 is attached.
Form 4952 is attached and an amount is present on Line 4g (Form 4952), See IRM 3.11.14.25, Form 4952 - Investment Interest Expense Deduction.	Correspond, regardless of the entry on Line 4 of Form 1041.

#  
#

- (5) **Don't** edit Line 4 if corresponding.
- (6) Only a Schedule D (Form 1041) is acceptable. If the taxpayer substitutes a Schedule D from any other tax return, i.e., Form 1040, Form 1065, Form 1120, etc., **correspond**.

**Note:** Slash the incorrect Schedule D.

3.11.14.17.1.6  
(01-01-2025)

**Line 5 - Rents,  
Royalties, Partnerships,  
Other Estates and  
Trusts, etc.**

- (1) All income or losses from rents, royalties, partnerships, other estates and trusts, except dividends, certain interest, and capital or ordinary gains and losses and depreciation, are reported on Line 5 of Form 1041.

**Note:** Effective TY 2007 and subsequent, farm rental is no longer reported on Form 4835, and must be reported on Schedule E, line 40.

- (2) A Schedule E, Form 1040, or equivalent, e.g., computer printouts, written at-

#  
#

- (3) Edit Line 5 as follows:

If ...	And ...	Then ...
Line 5 has an entry	Schedule E (Form 1040) or equivalent is blank or missing,	Correspond for the missing schedule.

#  
#

If ...	And ...	Then ...
If Line 5 is blank or illegible,	Schedule E (Form 1040) or equivalent is present,	Edit amount from Line 41, Schedule E to Line 5 of Form 1041. See Figure 3.11.14-30, Line 5 - Rents, royalties, (Sch E, Form 1040).

DRAFT

Form 1041

Department of the Treasury — Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☒ Simple trust

☐ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions)

F Check applicable boxes:

☐ Initial return

☐ Final return

☐ Amended return

☐ Net operating loss carryback

☐ Change in trust's name

☐ Change in fiduciary

☐ Change in fiduciary's name

☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election.

☐ Trust TIN

For calendar year 2024 or fiscal year beginning

, 2024, and ending

, 20

Name of estate or trust (If a grantor type trust, see the instructions.)

M.C. Robin Trust

C Employer identification number

00-6762410

Name and title of fiduciary

Janet Crow Trustee

D Date entity created

12/1/05

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

1914 Eagle Rd.

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation

☐ Described in sec. 4947(a)(2)

City or town, state or province, country, and ZIP or foreign postal code

Cincinnati, OH 45234

1 Interest income

150

2a Total ordinary dividends

2a

b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

3 Business income or (loss). Attach Schedule C (Form 1040)

4,000

4 Capital gain or (loss). Attach Schedule D (Form 1041)

4

5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)

1860

6 Farm income or (loss). Attach Schedule F (Form 1040)

6

7 Ordinary gain or (loss). Attach Form 4797

300

8 Other income. List type and amount

8

9 Total income. Combine lines 1, 2a, and 3 through 8

4,450

10 Interest. Check if Form 4052 is attached.

10

DRAFT

Schedule E (Form 1040) 2024

Attachment Sequence No. 13

Page 2

Name(s) shown on return. Do not enter name and social security number if shown on other side.

M.C. Robin Trust

Your social security number

000-00-2936

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5

1,860

42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions

42

43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules

43

Schedule E (Form 1040) 2024

Figure 3.11.14-30 Line 5 - Rents, royalties, (Sch E, Form 1040)

3.11.14.17.1.7  
(01-01-2022)

## Line 6 - Farm Income (Loss)

- (1) All farm income or losses are reported on Line 6 of Form 1041.
- (2) A Schedule F (Form 1040) or equivalent, e.g., computer printouts, written at-
- (3) Edit Line 6 as follows:

#  
#

If ...	And ...	Then ...
Line 6 has an entry	Schedule F (Form 1040) or equivalent is blank or missing,	Correspond for the missing schedule.
Line 6 is blank or illegible,	Schedule F (Form 1040) or equivalent is attached,	Edit amount from Line 34, Schedule F to Line 6 of Form 1041. See Figure 3.11.14-31, Line 6 - Farm Income and Loss (Sch F, Form 1040).

#  
#

DRAFT

SCHEDULE F

(Form 1040)

Department of the Treasury

Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. 14

Name of proprietor

Duke Dove Trust

A Principal crop or activity

Corn Crop

B Enter code from Part IV

C Accounting method:

D Employer ID number (EIN) (see instr.)

17 Fertilizers and lime

18 Freight and trucking

19 Gasoline, fuel, and oil

20 Insurance (other than health)

21 Interest (see instructions):

a Mortgage (paid to banks, etc.)

b Other

22 Labor hired (less employment credits)

17

18 731.00

19

20 780.00

21

21a

21b

22

31 veterinary, breeding, and medicine

32 Other expenses (specify):

a

b

c

d

e

f

31

32a

32b

32c

32d

32e

32f

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions

34 Net farm profit or (loss). Subtract line 33 from line 9

33 1,511.00

34 3,480.00

Stop here and see instructions for how to report. If a loss, complete line 22.

17

18

19

20

21

21a

21b

22

3.11.14.17.1.8 (01-01-2024) (1) A Form 4797 or equivalent, e.g., computer printouts, written attachments, etc.,

(2) Edit Line 7 as follows:

#  
#

If ...	Then ...
Form 4797 is attached, compare Line 7, of Form 1041 with Line 17* of Form 4797,	If different, edit Form 4797 amount to Form 1041, Line 7.

- (3) Form 8824, Like-Kind Exchanges, **must** be attached if Form 4797, Sales of Business Property or Schedule D is attached to Form 1041 and the filer has notated "RELATED PARTY LIKE-KIND EXCHANGE" on Form 4797 or Schedule D. **Correspond** for Form 8824 if missing.

**Reminder:** Edit CCC "1" if Form 8824 is attached.

3.11.14.17.1.9  
(01-01-2025)

## Line 8 - Other Income (or Loss)

- (1) Other income or loss not shown on lines 1 through 7 is reported on Line 8 of Form 1041.
- (2) If a significant entry is present on line 8 with the notation "Section 965" (or similar language), See IRM 3.11.14.10.9, Section 965 Returns Form 1041 and Form 1041-N (TY 2017 and later).

**Note:** Do not edit Action Code "460" on Tax Period 202112 and later returns.

- (3) An amount on Line 8 can be supported by an attached statement:

If ...	Then ...
If an amount from Form 982 or Form 4972 is present on Line 8,	Treat as a misplaced entry. Decrease the Line 8 amount by the amounts from Form 982 or Form 4972. <b>Note:</b> Form 4972 amount will be edited to Line 1b on Schedule G.
Other Income items are on Lines 1 - 7,	Add all the "Other Income" items and edit amount to Line 8. Bracket if negative.
A statement is not attached,	
The attachment shows the type of income to be the same as that reported on any of Lines 1 through 7,	Decrease the Line 8 amount by that amount and increase the correct Income line (Lines 1 through 7). See Figure 3.11.14-32, Line 8 - Other Income.
Line 8 is blank, or illegible and "Other Income" is reported on an attachment to Form 1041,	Decide if the amount was reported elsewhere on the return. If unable to decide, edit the amount to Line 8 of Form 1041.
The amount on Line 8 doesn't match the amount on the attachment and there are entries leading to the correct amount,	Edit the correct amount on Line 8 of Form 1041.
An amount for Form 461 is present to the left of line 8,	<ol style="list-style-type: none"> <li>Adjust line 8 amount by decreasing the amount by the write in Form 461 amount left of line 8.</li> <li>Edit the Form 461 written in amount entered to the left on line 8 for non-transcription. See IRM 3.11.14.17.1.9.1, Left Line 8 - Form 461 Business Losses Amount.</li> </ol>

#

**Caution:** The Net Operating Loss (NOL) must be reported on Line 15b. If reported on any other line, "X" the amount, edit to Line 15b as a positive amount only, and adjust the correct Total line(s).

# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 149

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

**A** Check all that apply:  
☒ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**1** Name of estate or trust (If a grantor type trust, see the instructions.)  
**Estate for T. Pigeon**

**C** Employer identification number  
**00-6905931**

**D** Date entity created  
**3-21-13**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . .  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election . . . ☐ Trust TIN

**Income**

<b>1</b> Interest income . . . . .	<b>1</b>	<b>600</b>
<b>2a</b> Total ordinary dividends . . . . .	<b>2a</b>	<b>600</b>
<b>b</b> Qualified dividends allocable to: (1) Beneficiaries . . . . . (2) Estate or trust . . . . .		
<b>3</b> Business income or (loss). Attach Schedule C (Form 1040) . . . . .	<b>3</b>	<b>200</b>
<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041) . . . . .	<b>4</b>	
<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) . . . . .	<b>5</b>	<b>450</b>
<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>6</b>	
<b>7</b> Ordinary gain or (loss). Attach Form 4797 . . . . .	<b>7</b>	<b>950</b>
<b>8</b> Other income. List type and amount . . . . .	<b>8</b>	<b>X 2800</b>
<b>9</b> Total income. Combine lines 1, 2a, and 3 through 8 . . . . .	<b>9</b>	<b>2800</b>
<b>10</b> Interest. Check if Form 4952 is attached <input type="checkbox"/> . . . . .	<b>10</b>	
<b>11</b> Taxes . . . . .	<b>11</b>	

**PIGEON ESTATE** 00-6905931

Lotto Winnings \$950.00 (L-8)

Dividends \$600.00 (L-2a)

Part-time Business Income \$200.00 (L-3)

Interest \$600.00 (L-1)

Income from other Trusts \$450.00 (L-5)

**Total** \$2800.00

**RECEIVED**  
 04152025  
 OGDEN, UT  
 IRS-OSC

Figure 3.11.14-32 Line 8 - Other Income

3.11.14.17.1.9.1  
 (06-17-2020)

**Left Line 8 - Form 461  
 Business Losses  
 Amount**

- (1) This amount is a write-in for Form 461 Business Losses Amount entered by the taxpayer to left of line 8.
- (2) This amount is positive and dollars only.
- (3) If an amount is present for any Tax Year prior and current, edit the write-in amount for non-transcription.

3.11.14.17.1.10  
 (01-01-2016)

**Line 9 - Total Income  
 (Loss)**

- (1) The total income or loss (sum of Lines 1 through 8) is reported on Line 9 of Form 1041.
- (2) Edit Line 9 as follows:

If ...	Then ...
Line 9 is blank or illegible but there are entries on Lines 1 through 8 and/or attachments,	Compute and edit amount to Line 9 of Form 1041.
Line 9 is the only entry in the Income Section,	Edit the Line 9 amount to Line 8 of Form 1041.

**Note:** Don't recompute Line 9 if editing amounts from attached schedules or attachments to Lines 1 - 8, unless Line 9 is blank, zero, dash, none, or N/A, then compute Line 9.

3.11.14.17.2  
(01-01-2022)  
**Lines 10 - 22 -  
Deductions Section  
(Form 1041)**

- (1) This subsection has instructions for editing Lines 10 through 22 on Form 1041. Edit Lines 10 through 22 in **dollars only**.
- (2) Do not bracket any entry, unless editing or computing a negative amount.
- (3) Perfect all illegible or misplaced entries, when possible.
- (4) Delete misplaced entries and edit to the correct lines.

3.11.14.17.2.1  
(01-01-2025)  
**Lines 10 - 15b**

- (1) All authorized deductions on Page 1 of Form 1041 are to be reported on Lines 10 through 15b.
- (2) Lines 10 through 15b consist of the following items:
  - Line 10 - Interest Deduction.
 

**Note:** For Tax Years 2022 and later, the Qualified Mortgage Insurance Premium deduction is not allowed. If the amount on line 10, Form 1041 has an amount for Qualified Mortgage Insurance Premium deduction, edit line 10 not to include the deduction amount.
  - Line 11 - Taxes.
  - Line 12 - Fiduciary Fees.
  - Line 13 - Charitable Deductions.
  - Line 14 - Attorney, Accountant and Return Preparer Fees.
  - Line 15a - Other Deductions not Subject to the 2% Floor.
  - Line 15b - Net Operating Loss Deduction.
- (3) After perfecting Lines 10 through 14, from taxpayer entry on return, edit the balance to Line 15(a). See Figure 3.11.14-33, Allocating Deductions.



# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 151

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☒ Decedent's estate  
☐ Simple trust  
☐ Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)  
**Finch Estate fbo K. M. Finch**

Name and title of fiduciary  
**Ray R. Finch, Exec.**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**609 Pigeon St.**

City or town, state or province, country, and ZIP or foreign postal code  
**Phoenix, AZ 85026**

**C** Employer identification number  
**00-6206784**

**D** Date entity created  
**3/3/14**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . .  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election . . . . . ☐ Trust TIN

<b>1</b> Interest income . . . . .	<b>1</b> 3,000.00
<b>2a</b> Total ordinary dividends . . . . .	<b>2a</b> 2,500.00
<b>b</b> Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust	
<b>3</b> Business income or (loss). Attach Schedule C (Form 1040)	<b>3</b> 5,000.00
<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041)	<b>4</b>
<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	<b>5</b> 7,000.00
<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040)	<b>6</b>
<b>7</b> Ordinary gain or (loss). Attach Form 4797	<b>7</b> (500.00)
<b>8</b> Other income. List type and amount	<b>8</b>
<b>9</b> <b>Total income.</b> Combine lines 1, 2a, and 3 through 8	<b>9</b> 17,000.00
<b>10</b> Interest. Check if Form 4952 is attached <input type="checkbox"/>	<b>10</b> 1,450
<b>11</b> Taxes	<b>11</b> 473
<b>12</b> Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	<b>12</b>
<b>13</b> Charitable deduction (from Schedule A, line 7)	<b>13</b>
<b>14</b> Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	<b>14</b> 903
<b>15a</b> Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)	<b>15a</b> 17,599
<b>b</b> Net operating loss deduction. See instructions	<b>15b</b>
<b>16</b> Add lines 10 through 15b	<b>16</b> 20,425.00
<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9	<b>17</b> (3,425.00)
<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	<b>18</b>
<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation)	<b>19</b>
<b>20</b> Qualified business income deduction. Attach Form 8995 or 8995-A	<b>20</b>
<b>21</b>	<b>21</b>
<b>22</b>	<b>22</b>
<b>23</b>	<b>23</b> (3,425.00)
<b>24</b>	<b>24</b>
<b>25</b>	<b>25</b>

**FINCH ESTATE**

**DEDUCTIONS**

Contract Labor	8,650.	(L-15a)
Interest	1,450.	(L-10)
Rent	7,180.	(L-15a)
Taxes	473.	(L-11)
Attorney Fees	903.	(L-14)
Auto Fees	300.	(L-15a)
Business Development	410.	(L-15a)
Insurance	282.	(L-15a)
Other Expenses	777.	(L-15a)
<b>Total</b>	<b>20,425.</b>	<b>(L-16)</b>

20,425. +  
 1,450. -  
 473. -  
 903. -  
 17,599. T

**Figure 3.11.14-33 Allocating Deductions from an Attachment**

(4) Lines 10 through 15b will normally be positive.

(5) If a **negative** amount is present on any of Lines 10 through 15b, **don't** bracket or move the entries in Lines 10 through 15b.

(6) If a **negative** amount is on Line 15b and the taxpayer shows a NOL (net

#

**Exception:** If a negative entry is present on Lines 15a, or 15b and the taxpayer shows the negative amount is for a Tax Exempt Allocation, See IRM 3.11.14.17.2.9, Tax-Exempt Entries.

(7) The Net Operating Loss (NOL) must be reported on Line 15b. If reported on any other line, delete the amount, edit to Line 15b as a positive amount only, and adjust the correct Total line(s). See Figure 3.11.14-34, Net Operating Loss (NOL) and Line 15(b).

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Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☒ Simple trust

☐ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions)

2

For calendar year 2024 or fiscal year beginning

Name of estate or trust (If a grantor type trust, see the instructions.)

Adam Eagle Trust FBO S. Eagle

Name and title of fiduciary

Angela Osprey, Trustee

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

201 E 51st St.

City or town, state or province, country, and ZIP or foreign postal code

Jackson, MS 39205

F Check applicable boxes:

☐ Initial return

☐ Final return

☐ Amended return

☐ Net operating loss carryback

☐ Change in trust's name

☐ Change in fiduciary

☐ Change in fiduciary's name

☐ Change in fiduciary's address

C Employer identification number

00-6493431

D Date entity created

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation

☐ Described in sec. 4947(a)(2)

G Check here if the estate or filing trust made a section 645 election

☐ Trust TIN

1	Interest income	5,000
2a	Total ordinary dividends	
b	Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust	
3	Business income or (loss). Attach Schedule C (Form 1040)	
4	Capital gain or (loss). Attach Schedule D (Form 1041)	
5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	
6	Farm income or (loss). Attach Schedule F (Form 1040)	
7	Ordinary gain or (loss). Attach Form 4797	2,000
8	Other income. List type and amount	NOL Loss
9	Total income. Combine lines 1, 2a, and 3 through 8	7000
10	Interest. Check if Form 4952 is attached	200
11	Taxes	
12	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	300
13	Charitable deduction (from Schedule A, line 7)	
14	Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	
15a	Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)	
b	Net operating loss deduction. See instructions	500
16	Add lines 10 through 15b	1000
17	Adjusted total income or (loss). Subtract line 16 from line 9	6,000
18	Income distribution deduction (from Schedule D, line 13). Attach Schedules K-1 (Form 1041)	
19	Estate tax deduction including certain generation-skipping taxes (attach computation)	5,700
20	Qualified business income deduction. Attach Form 8869 or 8865-A	
21	Exemption	
22	Add lines 18 through 21	300
23	Taxable income. Subtract line 22 from line 17. If a loss, see instructions	6,000
24	Total tax (from Schedule G, Part I, line 9)	

Figure 3.11.14-34 Net Operating Loss (NOL) reported on a Line other than Line 15(b)

#  
#

3.11.14.17.2.2  
(01-01-2025)

**Line 16 - Total of Lines 10 through 15b**

- (1) Line 16 is the total of Lines 10 through 15b on Form 1041.
- (2) If Line 16 is blank, add the entries on Lines 10 through 15b and edit amount to Line 16.
- (3) Line 16 will normally be positive. However, taxpayers, particularly on computer-generated tax returns, can enter negative amounts on Lines 10 through 15b (which are positive), resulting in a negative amount on Line 16.

If ...	Then ...
Line 16 is positive,	<ol style="list-style-type: none"> <li>1. "X" the negative amounts on Lines 10 through 15b.</li> <li>2. Move the deleted amounts from Lines 10 through 15b to Line 8 as a positive amount.</li> <li>3. If an amount was already present on Line 8, delete the existing Line 8 amount and recompute Line 8 adding the amounts moved from Lines 10 through 15b.</li> <li>4. Recompute the amount on Line 9. See Figure 3.11.14-35, Negative Deductions and Line 16 is Positive.</li> </ol>
Line 16 is negative, and Line 17 is less than Line 9, <b>Note:</b> Taxpayers (particularly on computer-generated tax returns) can enter negative amounts on Lines 10 through 15b which are positive.	Do not bracket or move the entries in Lines 10 through 15b.
Line 16 is negative, and Line 17 is greater than Line 9,	<ol style="list-style-type: none"> <li>1. Delete the negative amounts on Lines 10 through 15b.</li> <li>2. Move the deleted amounts from Lines 10 through 15b to Line 8 as a positive amount.</li> <li>3. If an amount was already present on Line 8, delete the existing Line 8 amount and recompute adding the amounts moved from Lines 10 through 15b.</li> <li>4. Recompute the amount on Line 16.</li> </ol>

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Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☒ Simple trust

☐ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions)

2

For calendar year 2024 or fiscal year beginning

, 2024, and ending

, 20

Name of estate or trust (If a grantor type trust, see the instructions.)

Sandra Owl Trust

C Employer identification number

00-6321491

Name and title of fiduciary

Peter Seagull, Trustee

D Date entity created

3-19-07

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

1963 Osprey Ave.

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation

☐ Described in sec. 4947(a)(2)

City or town, state or province, country, and ZIP or foreign postal code

Atlanta, GA 30304

F Check applicable boxes:

☐ Initial return

☐ Change in trust's name

☐ Final return

☐ Change in fiduciary

☐ Amended return

☐ Change in fiduciary's name

☐ Net operating loss carryback

☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election

☐ Trust TIN

Income

1 Interest income

2a Total ordinary dividends

3 Business income or (loss). Attach Schedule C (Form 1040)

4 Capital gain or (loss). Attach Schedule D (Form 1041)

5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)

6 Farm income or (loss). Attach Schedule F (Form 1040)

7 Ordinary gain or (loss). Attach Form 4797

8 Other income. List type and amount

9 Total income. Combine lines 1, 2a, and 3 through 8

10 Interest. Check if Form 4952 is attached

11 Taxes

12 Fiduciary fees. If only a portion is deductible under section 67(e), see instructions

13 Charitable deduction (from Schedule A, line 7)

14 Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions

15a Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)

15b Net operating loss deduction. See instructions

16 Add lines 10 through 15b

17 Adjusted total income or (loss). Subtract line 16 from line 9

18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)

19 Estate tax deduction including certain generation-skipping taxes (attach computation)

20 Qualified business income deduction. Attach Form 8995 or 8995-A

21 Exemption

22 Add lines 18 through 21

1 600

2a

3

4 250

5

6

7

8 100

9 1050

10

11

12 -50

13

14

15a 300

15b 50

16 300

17 750

18 150

19

20

21 300

22 450

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04152025

KANSAS CITY, MO

X any negative entries on lines 10 through 15b and add to line 8. Recalculate lines 9 and 16 if needed.

Figure 3.11.14-35 Negative Deductions and Line 16 is Positive

- (4) If an entry is present on Line 16 but all Lines 10 through 15b are blank, decide if an attachment or schedule is present which clarifies the deduction.
- a. If documentation is present, edit the amount to the correct Line 10 through 15b.

b. If documentation is not present, correspond to decide the proper deduction amount, if any.

3.11.14.17.2.3 (01-01-2025)

Line 17 - Adjusted Total Income

(1) Line 17 is derived by subtracting Line 16 from Line 9.

(2) This line is not transcribed and doesn't require perfection. However, any changes made in the Income or Deductions sections will require recomputing Line 17. This will then affect the perfection of subsequent compute lines, i.e., Lines 22 and 23.

- a. If Line 17 is blank and both Lines 22 and 23 are blank, then edit the result of Line 9 subtracted by Line 16 on Line 17.

3.11.14.17.2.4  
(01-01-2025)

## Line 18 - Income Distribution Deduction (Schedule K-1)

- (1) Line 18 of Form 1041 is the Total Income Distribution Deductions reported from Line 15 of Schedule B, Page 2 of Form 1041.
- (2) Line 18 must be **positive only** unless it is the final return of the trust or estate.
- a. If Line 18 is negative (bracketed), decide the correct amount for Line 18 as follows:

**Caution:** Do not follow the table if you are working a **final return with a negative** entry on Line 18. Allow the negative amount to remain.

If ...	Then ...
Line 18 is negative, and Line 17 is blank,	<ol style="list-style-type: none"> <li>1. Compute Line 17.</li> <li>2. Use the next two If/Then boxes to decide editing to take next.</li> </ol>
Line 18 is negative, but Line 17 is positive,	<ol style="list-style-type: none"> <li>1. X out the negative amount and rewrite as a positive</li> <li>2. Continue editing the return.</li> </ol>
Line 18 is negative, and Line 17 is negative or zero,	<ol style="list-style-type: none"> <li>1. Delete the Line 18 amount.</li> <li>2. Continue editing the return.</li> </ol> <p><b>Caution:</b> Do not recompute Lines 22 and 23.</p>
A Form 1041 (usually prior year) with pre-printed brackets on Line 18,	<ol style="list-style-type: none"> <li>2. Continue editing the return.</li> </ol>

#  
#

#  
#  
#

- (3) If Line 18 is blank process as follows:

**Exception:** If Line 18 is blank and the amount entered on Line 22 is the total of Lines 18 through 21, **don't** perfect Line 18.

- a. If Line 16 is greater than Line 9 and Line 18 is blank, do not edit an amount on Line 18.
- b. If Line 9 is greater than Line 16, decide the correct amount for Line 18 of Form 1041 from Line 15 of Schedule B, Page 2 of Form 1041:

If ...	Then ...
Line 15 of Schedule B is present or is computed from the <b>lesser</b> of Lines 13 or 14 of Schedule B,	Edit this amount to Line 18 of Form 1041. See Figure 3.11.14-36, Line 18 From Schedule B.
Line 15 of Schedule B is blank and cannot be computed, and there is only 1 Schedule K-1 attached. <b>Exception:</b> If there are multiple Schedules K-1 attached, then correspond with taxpayer for the correct amount.	<div>1. Compute lines 1, 2a, 3, 4a, 5, 6, 7 and 8 of Schedule K-1.</div> <div>2. Edit the amount to Line 18 of Form 1041. See Figure 3.11.14-37, Line 18 From Schedule K-1.</div>

#  
#  
#  
#  
#

# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 157

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☒ **3** Complex trust  
☐ Qualified disability trust

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.) **Michael G. Cardinal Trust**

**C** Employer identification number **00-6049827**

Name and title of fiduciary **OGDEN, UT**

Date entity created

<b>10</b>	Interest. Check if Form 4952 is attached <input type="checkbox"/>	<b>10</b>	
<b>11</b>	Taxes	<b>11</b>	
<b>12</b>	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	<b>12</b>	
<b>13</b>	Charitable deduction (from Schedule A, line 7)	<b>13</b>	500
<b>14</b>	Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	<b>14</b>	
<b>15a</b>	Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)	<b>15a</b>	
<b>b</b>	Net operating loss deduction. See instructions	<b>15b</b>	
<b>16</b>	Add lines 10 through 15b	<b>16</b>	500
<b>17</b>	Adjusted total income or (loss). Subtract line 16 from line 9	<b>17</b>	2,500
<b>18</b>	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	<b>18</b>	2200
<b>19</b>	Estate tax deduction including certain generation-skipping taxes (attach computation)	<b>19</b>	
<b>20</b>	Qualified business income deduction. Attach Form 8995 or 8995-A	<b>20</b>	
<b>21</b>	Exemption	<b>21</b>	
<b>22</b>	Add lines 18 through 21	<b>22</b>	2200
<b>23</b>	Taxable income. Subtract line 22 from line 17. If a loss, see instructions	<b>23</b>	2,500

**DRAFT**

Form 1041 (2024) Page **2**

**Schedule A Charitable Deduction.** Don't complete for a simple trust or a pooled income fund.

<b>1</b>	Amounts paid or permanently set aside for charitable purposes from gross income. See instructions	<b>1</b>	
<b>2</b>	Tax-exempt income allocable to charitable contributions. See instructions	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	
<b>6</b>	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions	<b>6</b>	
<b>7</b>	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	<b>7</b>	

**Schedule B Income Distribution Deduction**

<b>1</b>	Adjusted total income. See instructions	<b>1</b>	2,500
<b>2</b>	Adjusted tax-exempt interest	<b>2</b>	
<b>3</b>	Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions	<b>3</b>	
<b>4</b>	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	<b>4</b>	
<b>5</b>	Capital gains for the tax year included on Schedule A, line 1. See instructions	<b>5</b>	
<b>6</b>	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	<b>6</b>	
<b>7</b>	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	<b>7</b>	2,500
<b>8</b>	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	<b>8</b>	
<b>9</b>	Income required to be distributed currently	<b>9</b>	2,200
<b>10</b>	Other amounts paid, credited, or otherwise required to be distributed	<b>10</b>	
<b>11</b>	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	<b>11</b>	2,200
<b>12</b>	Enter the amount of tax-exempt income included on line 11	<b>12</b>	
<b>13</b>	Tentative income distribution deduction. Subtract line 12 from line 11	<b>13</b>	2,200
<b>14</b>	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	<b>14</b>	2,500
<b>15</b>	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	<b>15</b>	2,200

**Schedule G Tax Computation and Payments** (see instructions)

Figure 3.11.14-36 Line 18 From Schedule B



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Form 1041

Department of the Treasury – Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

3

For calendar year 2024 or fiscal year beginning

Name of estate or trust (If a grantor type trust, see the instructions.)

Stella A. Bunting Trust

Name and title of fiduciary

C Employer identification number

00-6431049

D Date entity created

6 Farm income or (loss). Attach Schedule F (Form 1040)

7 Ordinary gain or (loss). Attach Form 4797

8 Other income. List type and amount

9 Total income. Combine lines 1, 2a, and 3 through 8

10 Interest. Check if Form 4952 is attached

11 Taxes

12 Fiduciary fees. If only a portion is deductible under section 67(e), see instructions

13 Charitable deduction (from Schedule A, line 7)

14 Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions

15a Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)

15b Net operating loss deduction. See instructions

16 Add lines 10 through 15b

17 Adjusted total income or (loss). Subtract line 16 from line 9

18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)

19 Estate tax deduction including certain generation-skipping taxes (attach computation)

20 Qualified business income deduction. Attach Form 8995 or 8995-A

21 Exemption

22 Add lines 18 through 21

23 Taxable income. See instructions

24 Total tax (from Schedule E, line 10, or 965-A, Part II, column (b))

6

7

8

9 4,856

10 143

11

12

13 75

14

15a

15b

16 218

17 4,638

18 3000

19

20

21 100

22 3,100

23 1,538

24 289

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KANSAS CITY, MO

Line 15 of Schedule B is blank and cannot be computed.

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Schedule K-1

(Form 1041)

Department of the Treasury

Internal Revenue Service

2024

For calendar year 2024, or tax year beginning / / ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

00-6431049

B Estate's or trust's name

Stella A. Bunting Trust

C Fiduciary's name, address, city, state, and ZIP code

Sam C. Bunting

1200 Cardinal Blvd.

Memphis, TN 38101

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1 Interest income

100

2a Ordinary dividends

200

2b Qualified dividends

3 Net short-term capital gain

700

4a Net long-term capital gain

800

4b 28% rate gain

4c Unrecaptured section 125

5 Other portfolio and nonbusiness income

200

6 Ordinary business income

600

7 Net rental real estate income

100

8 Other rental income

300

9 Directly apportioned deductions

11 Final year deductions

13 Credits and credit recapture

If Line 18 of Form 1041 is blank and Line 15 of Schedule B is blank and cannot be computed, compute Lines 1, 2a, 3, 4a, 5, 6, 7 and 8 of Schedule K-1. Edit amount to Line 18 of Form 1041.

Figure 3.11.14-37 Line 18 From Schedule K-1

(4) A Schedule K-1, Form 1041 must be attached to a current year and prior two

Form 1041 **Correspond** if missing.

**Do not correspond on the following types of returns:**

#



- IRC 6020(b),
- Examination Prepared Substitute (SFR),
- Re-entry,
- Amended ("G" coded),
- ESBT,
- Nontaxable Grantor Trust (FID Code 4/Trust Code 3),
- Bankruptcy Estate,
- Payee is a foreign entity,
- Section 642(i) Trust (Maintenance of Cemetery Property or Number of Gravesites), or
- Funeral Trusts.

#  
#

- (5) For Schedule K-1 editing instructions, see IRM 3.0.101, General, Schedule K-1 Processing.

3.11.14.17.2.5  
(01-01-2016)

**Line 19 - Estate tax deduction**

- (1) Only positive entries are valid for Line 19. If negative, remove the brackets and continue editing the return.

3.11.14.17.2.6  
(01-01-2022)

**Line 20 - Qualified Business Income Deduction (TY 2019 and later)**

- (1) Only a positive entry is valid for Line 20. If negative, edit the amount as positive and continue editing the return.
- (2) Valid for Tax Period 201912 and later. If the Tax Period 201911 and prior edit the entry for non-transcription.
- (3) If an amount is present on line 20, and no Form 8995 or 8995-A is attached the return will systemically go to ERS, do not edit the line and continue processing the return.

3.11.14.17.2.7  
(01-01-2024)

**Line 21 - Exemption**

- (1) Accept taxpayer's entry for exemption as in paragraph (2) below.
- a. If an amount is claimed on Line 21, allow the amount equal to an exemption amount for one individual.
  - b. See IRM 3.11.14.10.2.2, Individual Bankruptcy, paragraph (3)c for the individual exemption amount.
- (2) Exemption amounts are:

Type of Return	Exemption Amount	Fiduciary Code	Trust Code
Decedent's Estate	\$600	1	—
Simple Trust	\$300	2	—
Grantor Trust (Partially Taxable)	\$300	2	3
Complex Trust	\$100	3	—
Qualified Disability Trust - IRC 642(b)(2)(C)	\$4,700	8	—
Non-Exempt Charitable or Split Interest Trust	\$100	9	—

3.11.14.17.2.8  
(01-01-2025)

**Line 22 - Total  
Deductions**

- (1) Line 22 of Form 1041 is the total of Lines 18 through 21.
  - (2) Line 22 is positive or negative.
  - (3) If Line 22 is blank or illegible:
    - a. If entries are present on any of Lines 18 through 21, add these amounts and edit the total to Line 22.
- Exception:** If a Line 18 entry was deleted based on the instructions, see IRM 3.11.14.17.2.4, Line 18 - Income Distribution Deduction (Schedule K-1) and **do not** recompute Lines 22 and 23.
- b. If Lines 18 through 21 are blank, decide if entries are present on Lines 13, 14 or 15 of Schedule B, Page 2 of Form 1041:

If ...	Then ...
Line 15 of Schedule B is present or is computed from the <b>lesser</b> of Lines 13 or 14 of Schedule B,	<p>1. Edit this amount to Line 18 of Form 1041. <b>Reminder:</b> If Line 18 is blank and the amount entered on Line 22 is the total of Lines 18 through 21, <b>do not</b> perfect Line 18</p> <p>2. Perfect Line 22 of Form 1041 correctly.</p>
Line 15 of Schedule B is blank and cannot be computed,	<p>1. Compute Lines 1, 2a, 3, 4a, 5, 6, 7 and 8 of Schedule K-1.</p> <p>2. Edit the amount to Line 18 of Form 1041.</p> <p>3. Perfect Line 22 of Form 1041 correctly.</p>

- (4) If an entry must have been placed on Line 23, Taxable Income, but was inadvertently placed on Line 22 and Line 23 is blank or zero:
- a. Delete Line 22 amount and edit that amount to Line 23.

3.11.14.17.2.9  
(01-01-2025)

**Tax-Exempt Entries**

- (1) Taxpayers cannot claim deduction against Tax Exempt Income on a Form 1041.
- a. If deductions against Tax Exempt items are notated on Form 1041 or attachments, **don't** add those items in any entries on Lines 10-22. See Figure 3.11.14-38, Tax Exempt Entries.

**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☒ **3** Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**B** Number of Schedules K-1 attached (see instructions)

**C** Employer identification number  
**00-6542101**

**D** Date entity created  
**4/16/02**

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return  
☐ Change in trust's name  
☐ Final return  
☐ Change in fiduciary  
☐ Amended return  
☐ Change in fiduciary's name  
☐ Net operating loss carryback  
☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election ☐ Trust TIN

**Income**

<b>1</b> Interest income	<b>1</b> 1,000.00
<b>2a</b> Total ordinary dividends	<b>2a</b>
<b>b</b> Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust	
<b>3</b> Business income or (loss). Attach Schedule C (Form 1040)	<b>3</b>
<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041)	<b>4</b>
<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	<b>5</b>
<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040)	<b>6</b>
<b>7</b> Ordinary gain or (loss). Attach Form 4797	<b>7</b>
<b>8</b> Other income. List type and amount	<b>8</b> 5,000.00
<b>9</b> <b>Total income.</b> Combine lines 1, 2a, and 3 through 8	<b>9</b> 6,000.00

**Deductions**

<b>10</b> Interest. Check if Form 4952 is attached <input type="checkbox"/>	<b>10</b> 400.00
<b>11</b> Taxes	<b>11</b> 100.00
<b>12</b> Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	<b>12</b>
<b>13</b> Charitable deduction (from Schedule A, line 7)	<b>13</b>
<b>14</b> Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	<b>14</b> 500.00
<b>15a</b> Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)	<b>15a</b>
<b>b</b> Net operating loss deduction. See instructions	<b>15b</b>
<b>16</b> Add lines 10 through 15b	<b>16</b> 1,000.00
<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9	<b>17</b> 5,000.00
<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	<b>18</b>
<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation)	<b>19</b>
<b>20</b> or 8995-A	<b>20</b>
<b>21</b> See instructions	<b>21</b> 100.00
<b>22</b> See instructions	<b>22</b> 100.00
<b>23</b> See instructions	<b>23</b> 4,900.00
<b>24</b> See instructions	<b>24</b>

**Deductions**

Tax Exempt Interest	400.00
Taxes	100.00
Attorney	500.00
	<b>1,000.00</b>

Figure 3.11.14-38 Tax-Exempt Entries

- (2) If the taxpayer shows **all** negative amounts on Line 15a, and 15b, is for a Tax Exempt Allocation, there is only one other deduction claimed within Lines 10 through 14, and Line 1 in the "Other Information" Section, Page 3 of Form 1041, is marked "Yes" or is blank and no computation is present, process as follows:

- Delete any negative amounts reported on Line 15a, or 15b.
- Reduce the remaining Deduction line amount (positive) by the negative amount the taxpayer entered on Line 15a, or 15b.
- Perfect Line 16, if necessary.

**Example:** If \$461.00 is entered on Line 14 (positive amount), Line 15a or 15b is a negative \$120.00, and Lines 10 through 13 are blank, delete the negative \$120.00 from Line 15a or 15b and

# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 163

reduce the Line 14 amount from \$461.00 to \$341.00 (\$461.00 – \$120.00 = \$341.00). Also, perfect Line 16 (if necessary) as a positive (\$341.00) amount. See Figure 3.11.14-39, Tax Exempt Allocation.

**DRAFT**

Form **1041** U.S. Income Tax Return for Estates and Trusts 2024 OMB No. 1545-0082

Department of the Treasury—Internal Revenue Service  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**A** Check all that apply:  
☐ Decedent's estate  
☒ Simple trust **2**  
☐ Complex trust  
☐ Qualified disability trust

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.) **C Employer identification number**  
**Norman Hawk Education Trust** **00-6045634**

Name and title of fiduciary **D** Date entity created

<b>1</b>	Ordinary gain or (loss). Attach Form 4797	<b>1</b>	
<b>8</b>	Other income. List type and amount	<b>8</b>	
<b>9</b>	<b>Total income.</b> Combine lines 1, 2a, and 3 through 8	<b>9</b>	4,792.43
<b>10</b>	Interest. Check if Form 4952 is attached <input type="checkbox"/>	<b>10</b>	
<b>11</b>	Taxes	<b>11</b>	
<b>12</b>	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	<b>12</b>	
<b>13</b>	Charitable deduction (from Schedule C, line 7)	<b>13</b>	
<b>14</b>	Attorney, accountant, and fee preparer fees. If only a portion is deductible under section 67(e), see instructions	<b>14</b>	X 461.00
<b>15a</b>	Other deductions (attach schedule). See instructions for details	<b>15a</b>	X -120.00
<b>15b</b>	Net operating loss deduction. See instructions	<b>15b</b>	
<b>16</b>	Add lines 10 through 15b	<b>16</b>	341.00
<b>17</b>	Adjusted total income or (loss). Subtract line 16 from line 9	<b>17</b>	4,451.43
<b>18</b>	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	<b>18</b>	
<b>19</b>	Estate tax deduction including certain generation-skipping taxes (attach computation)	<b>19</b>	
<b>20</b>	Qualified business income deduction. Attach Form 8995 or 8995-A	<b>20</b>	
<b>21</b>	Exemption	<b>21</b>	300.00
<b>22</b>	Add lines 18 through 21	<b>22</b>	300.00
<b>23</b>	Taxable income. Subtract line 22 from line 17. If a loss, see instructions	<b>23</b>	4,151.00

**RECEIVED**  
**04152025**  
**OGDEN, UT**

**Tax Exempt Income 341**

**DRAFT**

**Other Information**

	Yes	No
<b>1</b> Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses.	X	
<b>2</b> Enter the amount of tax-exempt interest income and exempt-interest dividends. \$		
<b>3</b> Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
<b>4</b> At any time during calendar year 2024, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
<b>5</b> See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		
<b>6</b> During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		X
<b>7</b> Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for the required attachment		X
<b>8</b> If this is an estate or a complex trust making the section 663(b) election, check here. See instructions		
<b>9</b> To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions		
<b>10</b> If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		
<b>11</b> Are any present or future trust beneficiaries skip persons? See instructions		X
<b>12</b> Was the trust a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for		

**Figure 3.11.14-39 Tax Exempt Allocation**

**Note:** Although this example shows the one positive deduction amount on Line 14, the procedure applies to a positive entry on any of the Lines 10 through 14.

- (3) If an entry must have been placed on Line 23, Taxable Income, but was inadvertently placed on Line 22 and Line 23 is blank or zero:

a. Delete the Line 22 amount and edit that amount to Line 23.

(4) If unable to decide the correct deduction amount and there are negative entries on Lines 10 through 15c:

- “X” the negatives entries.
- Add these entries to Line 8 of Form 1041.
- Continue normal processing.

3.11.14.17.3  
(01-01-2022)

**Lines 23 - 30 - Tax and  
Payments Section (Form  
1041)**

- (1) This subsection has instructions for editing Lines 23 through 30 on Form 1041.
- (2) Perfect all illegible or misplaced entries, when possible.
- (3) Delete misplaced entries and edit to the correct lines.

3.11.14.17.3.1  
(01-01-2025)

**Line 23 - Taxable Income**

- (1) If Line 23 is blank, subtract Line 22 from Line 17 and edit on Line 23.
- (2) If Line 23 is blank and it is decided that an entry that must have been placed on Line 23 was inadvertently placed on Line 24.
- “X” the Line 24 amount and edit the amount to Line 23.

3.11.14.17.3.2  
(01-01-2025)

**Line 24 - Total Tax**

- (1) Line 24 of Form 1041 is derived from Line 9 of Schedule G.
- Note:** For instructions for editing Form 1041 with an entry present on Line 9 of Schedule G, see IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.
- (2) If Line 24 has a negative amount (a loss), edit Line 24 from Line 9 of Schedule G, Page 2:

If ...	Then ...
Line 9, Schedule G, is positive,	Edit the Line 9 amount to Line 24.
Line 9, Schedule G, is negative,	“X” the Line 24 amount.

(3) If Line 24 is blank or illegible:

If ...	Then ...
Entries are present on Lines 3 through 8, Schedule G	Adding Lines 3 through 8, Schedule G and edit the result to Line 24, Form 1041.
No entries present on: <ul style="list-style-type: none"> <li>• Lines 3 through 8, Schedule G, and</li> <li>• Lines 10 through 16, Schedule G, and</li> <li>• Lines 25 through 27, Form 1041,</li> </ul>	Edit the amount from Line 28 to Line 24, Form 1041.

- (4) If it is decided that an entry was inadvertently placed on Line 24, decide if the entry must be edited to Line 23:

If ...	Then ...
The Line 24 entry must be on Line 23 and Line 23 is blank,	"X" the Line 24 amount and edit the amount to Line 23.
The Line 24 entry must be on Line 23, but an entry is already present on Line 23,	<ol style="list-style-type: none"> <li>"X" the Line 24 amount. <b>Note:</b> Do not edit the amount to Line 23.</li> <li>Continue editing the return.</li> </ol>
If unable to decide where the Line 24 entry belongs,	<ol style="list-style-type: none"> <li>"X" the Line 24 amount. <b>Note:</b> Do not edit the amount to Line 23.</li> <li>Continue editing the return.</li> </ol>

**Note:** For instructions for editing Schedule G, see IRM 3.11.14.22.1, Lines 1a - 1d, Schedule G - Tax, through IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.

- (5) Taxpayers can report a special tax for Electing Small Business Trusts (ESBT) on Line 9 of Schedule G. Taxpayer must check the "ESBT" box in Section "A", of Form 1041 or can notate on the dotted part of Line 9, Schedule G:

- ELECTING SMALL BUSINESS TRUST
- ESBT
- IRC Section 641(c)

- a. If one of the above notations is written on the dotted part of Lines 9, process as follows:

If ...	Then ...
The ESBT amount was added on Line 9, Schedule G, and Line 24, Form 1041,	Continue editing the return.
The ESBT amount on Line 9, Schedule G, was not added on Line 24, Form 1041,	Increase Line 24 (Form 1041) by the ESBT amount written in on Line 9 of Schedule G.
The ESBT amount is written separate from the Line 9, Schedule G, amount,	Increase Line 24, Form 1041, by the ESBT amount written in separately from the Line 9 Schedule G, amount (if the taxpayer has not already done so).

**Reminder:** Edit the ESBT indicator "1" in the left margin next to Line 10, in "2 - 1" format when the ESBT box in Section "A" is checked or there is an indication of ESBT.

3.11.14.17.3.3  
(01-01-2025)

**Line 25 - Net 965 Tax Liability Paid from Form 965-A (TY2017 and later)**

- (1) The amount for Line 25, Form 1041 is from Form 965-A, Individual Report of Net 965 Tax Liability, Part II, column (k), line 2.
- (2) For editing procedures for Line 25, Form 1041 (Line 19 Form 1041-N) see:
  - IRM 3.11.14.10.9, Section 965 Returns Form 1041 and Form 1041-N (TY2017 and later)
  - IRM 3.11.14.10.9.1, Tax Period 202112 through 202211 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).
  - IRM 3.11.14.10.9.2, Tax Period 202012 through 202111 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).
  - IRM 3.11.14.10.9.3, Tax Period 201912 through 202011 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).
  - IRM 3.11.14.10.9.4, Tax Period 201812 through 201911 - Line 24 and Line 25f, Schedule G, Form 1041.
  - IRM 3.11.14.10.9.5, Tax Period 201712 through 201811 - Section 965 Tax or 965 Election (Form 1041 and Form 1041-N).

3.11.14.17.3.4  
(01-01-2024)

**Line 26 - Total Payments**

- (1) If Line 26 is blank or illegible, edit the combined total from Schedule G, Lines 12 through 18b to Line 26, Form 1041.
- (2) If Line 26 has an entry, but there are no entries on Schedule G Lines 12 through 18b, edit line 26 amount to Line 10, Schedule G.
- (3) Do not correct the taxpayer's entry on Line 26 unless it's a misplaced entry or Line 18b credits are being brought forward.

3.11.14.17.3.5  
(05-11-2023)

**Line 27 - Estimated Tax Penalty**

- (1) Estimated Tax Penalty must be edited when either:
  - a. Other penalty is precomputed on the return, or
  - b. Form 2210 is attached to return and shows liability for estimated tax penalty.

**Reminder:** Also, edit CCC "K" if Form 2210, box "F" is checked in Part II on a **2009 tax return**. See IRM 3.11.14.8.9, CCC "K" - Qualifying Small Business Taxpayer.
- (2) If Line 27 is blank, edit the amount from Line 19 of Form 2210 to Line 27, Form 1041.

**Reminder:** See IRM 3.11.14.8.24, CCC "8" - Waiver of Estimated Tax Penalty.

3.11.14.17.3.6  
(01-01-2025)

**Lines 28 and 29 - Tax Due/Overpayment**

- (1) Lines 28 and 29 are edited as positive only. If the entry is a negative amount, do not bracket.
- (2) **If an entry is present on Line 28 and no entries are present on Lines 24 through 27, edit the amount from Line 28 to Line 24.**
- (3) If no entry is present on Line 28, and no entries are present on Lines 24 through 27, edit the amount from Schedule G, Line 9 to Line 24 and Line 28.
- (4) If Lines 28 and 29 are blank and entries are present on lines 24 through 27, do both of the following:

#



- Add Lines 24 and 27. Subtract Line 26.
  - Edit the positive result on Line 28 or the negative result (do not bracket) on Line 29. See Figure 3.11.14-40, Calculation of Overpayment.
- (5) If precomputed interest or delinquency penalty is **evident**, ensure that it has not been added in Line 28 or reduced Line 29.

If ...	Then ...
The amount on Line 28 has pre-computed interest or penalty,	<ol style="list-style-type: none"> <li>1. "X" Line 28 amount.</li> <li>2. Delete the interest, penalty or other charge from the amount owed.</li> <li>3. Edit the correct amount owed to the left of the original entry.</li> </ol> <p>See Figure 3.11.14-41, Line 28 has Late Filing Penalty.</p>
The amount on Line 29 is reduced by precomputed interest or penalty,	<ol style="list-style-type: none"> <li>1. "X" Line 29 amount.</li> <li>2. Compute the Overpayment amount without the interest or penalty.</li> <li>3. Edit the correct Overpayment to the left of the original entry.</li> </ol>

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Form **1041**

Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

**2024**

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

C Employer identification number

D Date entity created

E Nonexempt charitable and split-interest

**3**

**Randal J. Heron Trust**

**00-6945721**

**8/82**

22 Add lines 18 through 21

23 Taxable income. Subtract line 22 from line 17. If a loss, see instructions

24 **Total tax** (from Schedule G, Part I, line 9)

25 Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)

26 **Total payments** (from Schedule G, Part II, line 19)

27 Estimated tax penalty. See instructions

28 **Tax due.** If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed

29 **Overpayment.** If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid

30 Amount of line 29 to be: **a Credited to 2025** **b Refunded**

22 1900

23 1940

24 390

25

26 450

27

28

29 **60**

30

Sign Here

**Beverly Heron**

Signature of fiduciary or officer representing fiduciary

Date

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below?

See instructions. ☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11370H

Form **1041** (2024)

Figure 3.11.14-40 Calculation of Overpayment

DRAFT

Form **1041**

Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

**2024**

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

C Employer identification number

D Date entity created

E Nonexempt charitable and split-interest

**3**

**Randal J. Heron Trust**

**00-6945721**

**8/82**

22 Add lines 18 through 21

23 Taxable income. Subtract line 22 from line 17. If a loss, see instructions

24 **Total tax** (from Schedule G, Part I, line 9)

25 Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)

26 **Total payments** (from Schedule G, Part II, line 19)

27 Estimated tax penalty. See instructions

28 **Tax due.** If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed

29 **Overpayment.** If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid

30 Amount of line 29 to be: **a Credited to 2025** **b Refunded**

22 1,000

23 750

24 100

25 100

26 7

27 **637**

28 **X 657 \***

29

30

Sign Here

**Joe Duck**

Signature of fiduciary or officer representing fiduciary

Date

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below?

See instructions. ☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11370H

Form **1041** (2024)

Figure 3.11.14-41 Line 28 Has Late Filing Penalty

3.11.14.17.3.7  
(01-01-2024)

(1) If an entry is present on Line 29, an entry must be present on Line 30a or 30b.

Lines 30a and 30b -  
Credit Elect/Refund

If ...	And ...	Then ...
Lines 30a and 30b are both blank or zero,	Return is not final,	Edit the amount from Line 29 to Line 30a.

3.11.14.17.3.7

Internal Revenue Manual

Cat. No. 33490M (11-07-2024)  
Any line marked with a #  
is for **Official Use Only**

33490040, 33490041

If ...	And ...	Then ...
Lines 30a and 30b are both blank or zero,	Final Return,	Edit the amount from Line 29 to Line 30b.
Lines 30a and 30b are the same, and the total of the two do not equal Line 29,	Return is not final,	Delete the amount on Line 30b.
Lines 30a and 30b are the same, and the total of the two do not equal Line 29,	Final Return,	Delete the amount on Line 30a.
Line 30a has an entry, and Line 30b is blank or zero,	Return is not final,	Do not edit.
Line 30a has an entry, and Line 30b is blank or zero,	Final Return,	Arrow entry from Line 30a to Line 30b,

**Note:** An entry on Line 30b is an indication of a refund return. For refund return processing instructions, see IRM 3.11.14.10.7, Refund Returns (45 Day Jeopardy and High Dollar Refunds).

## 3.11.14.18 (01-01-2024) Penalty and Interest Code Editing

- (1) The Penalty and Interest Code (P&I) will be edited in the left margin next to Line 10 of Form 1041 as "4 -1" format. See IRM 3.11.14.10.15.3, Penalty/Interest Code.
- (2) Edit the Penalty and Interest Code as follows:
  - a. If penalty and/or interest is added on Line 28 of Form 1041, delete the Line 28 amount, and edit the true Tax Due, minus the penalty and/or interest, to the left of the "X".

If ...	Then ...
Form 1041 is received by the Return Due Date,	Do not edit a Penalty and Interest Code when the taxpayer has notated penalty and/or interest on the return.
Form 1041 is received within	Edit Penalty and Interest Code "1" in the left-hand margin next to Line 10 in "4 - 1" format. See Figure # 3.11.14-42 #, Penalty and Interest Code.
Form 1041 is received within  penalty, or precomputed penalty and interest, is given,	Edit Penalty and Interest Code "1" in the left-hand margin next to Line 10 in "4 - 1" format.
The Received Date is not stamped on Form 1041 and a penalty and/or interest code is shown,	Edit the Received Date in the center of Form 1041.

#  
##  
#

**Figure 3.11.14-42 Penalty and Interest Code**

3.11.14.19  
(01-01-2025)  
◆ **Signature** ◆

- (1) A signature and jurat are required for all returns **except** the following:
- Returns prepared under IRC 6020(b). These returns must be signed by a Compliance Function representative. See IRM 3.11.14.10.8.1, IRC 6020(b) - Prepared by Collection.
- Note:** Starting July 1, 2013, the Revenue Officer's (RO) electronic or typed signature will be accepted as a valid signature on the return.

- Returns prepared by Examination. For example, “SFR” (Substitute for Return) or “SUBSTITUTE RETURN”.
- Dummy returns prepared by IRS.
- Returns filed under IRC 501(d) (Religious or Apostolic Organization).
- Correspondence containing a signature and jurat is attached showing that the taxpayer is responding to an IRS letter. See paragraph (5) below.
- Re-entry returns originally filed electronically (“E-File”). These returns can have TRPRT printouts or **“TRPRT Print Do Not Process”** in lieu of an actual return.

**Note:** If the TRPRT print states “TRPRT Print Do Not Process” in the top margin, circle the words “Do Not Process.”

- **Returns received with a Request for Prompt Assessment under IRC 6501 (d).**

(2) Do not correspond for a signature on “CII” returns that have Form 13596, Re-processing Returns, attached. See IRM 3.11.14.6.3.3, Correspondence Imaging Inventory (CII) Returns, for processing instructions.

(3) If a signature is missing, correspond:

**Exception:** Do not issue correspondence on a Section 965 return. ERS will correspond for missing information. See IRM 3.11.14.10.9, Section 965 Returns (Form 1041 and 1041-N) (TY 2017 and later), for more information.

**Note:** See IRM 3.11.14.6.3.2, Issuing Correspondence, for returns that are incomplete and appear to be duplicate filings.

If ...	Then ...
<ul style="list-style-type: none"> <li>• The return is not signed on the line designated for the <b>fiduciary or trustee signature</b>, or</li> <li>• The jurat is not present on the line designated for the <b>estate or trusts</b> signature (non-standard return), or</li> <li>• Only the Entity information is present and there are no attachments containing tax data.</li> </ul>	<ol style="list-style-type: none"> <li>1. Edit Action Code 225, Correspondence for Signature only, or 226, International Correspondence for signature only.</li> <li>2. Leave in batch and continue editing or follow local procedures.</li> </ol> <p><b>Exception:</b> If the fiduciary’s signature is on the preparer’s line and you can verify that it is the fiduciary arrow the signature up, e.g., the fiduciary’s name is in the entity section of the return.</p>

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

- (4) If the jurat is altered or crossed-out, see IRM 3.11.14.6.3.6, Frivolous Arguments, for frivolous return instructions.
- (5) Accept a “signature declaration”, a signature with jurat received through IRS correspondence, if attached to the return.
  - a. If the “signature declaration” is altered or crossed-out, see IRM 3.11.14.6.3.6, Frivolous Arguments.
  - b. If the taxpayer responds with a self-prepared “signature declaration,” it **must** have 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) Tax examiners are not handwriting experts, 26 Code of Federal Regulations (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 signed the document.

**Note:** A “?” or “X” used to designate where the taxpayer must sign the return is not considered a valid signature.

- (7) **Facsimile Signature** - Rather than signing each return, a Fiduciary can use a **Facsimile** or stamp of the signature. If a facsimile is used, the person filing the return must retain a letter signed by the Fiduciary with a statement that the facsimile represents their signature; a statement that the signature was placed there by their direction; and a list of each return (Name and TIN) being covered by the letter.
- (8) If the **fiduciary’s signature is on the preparer’s line** and you can verify it is the fiduciary, arrow the signature up. E.G., the fiduciary’s name is in the entity section of the return.
- (9) Only one correspondence attempt is required for a signature.

## 3.11.14.20 (01-01-2025) **Fiduciary’s EIN (Trusts Only)**

- (1) The Fiduciary’s EIN box is found to the right of the Signature area and above the Tax Preparer’s box on Form 1041.
- (2) A Fiduciary’s EIN must be present when certain criteria is met. Edit a “Check mark” to the right of the Fiduciary EIN when all the following apply: See Figure 3.11.14-43, Fiduciary’s EIN.
  - There is a **positive** entry on Line 23.
  - There is an entry on Line 10, Schedule G, Estimated Tax Payments.
  - Fiduciary Code “2” or “3” is edited.
  - The Fiduciary’s EIN is **different** than the Trust’s EIN, Section C.
  - The return **is not** an amended return.

- The fiduciary is a **trust or financial institution**, i.e., bank, credit union, savings and loan, N.A. This information will be documented in the Entity section on either the “Name of Estate or Trust” line or on the “Name and Title of Fiduciary” line and can follow in care of or %.

**Exception:** Do not edit the EIN if the taxpayer has notated **TRUST COMPANY**, if other than part of a financial institution name, e.g., bank, credit union, savings and loan, N.A., etc., in the Entity area or Signature area. N.A. stands for National Association.

**Example:** “Pike Bank & Trust Company” or “Pike Trust Company, N.A.” would be indicators for editing a Fiduciary EIN while “Pike Trust Company” would not.

(3) If the return meets all the above criteria, process as follows:

If ...	Then ...
The Fiduciary's EIN is present in the Fiduciary's EIN box,	<ol style="list-style-type: none"> <li>1. Edit a check mark to the right of the Fiduciary's EIN box.</li> <li>2. Continue editing the return.</li> </ol>
The Fiduciary's EIN is blank, illegible, or less than nine digits, but is decided from the return or attachments,	<ol style="list-style-type: none"> <li>1. Edit the Fiduciary's EIN to the right of the Fiduciary's EIN box.</li> <li>2. Continue editing the return.</li> </ol>
The Fiduciary's EIN is blank, illegible, or less than nine digits. but cannot be decided from the return or attachments,	Correspond for the missing information.



**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
 Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☒ Simple trust **2**  
☐ Complex trust  
☐ Qualified disability trust

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20  
 Name of estate or trust (If a grantor type trust, see the instructions.)  
**Steven A Bunting**  
 Name and title of fiduciary  
**Cardinal Bank**

**C** Employer identification number  
**00-2406258**

**D** Date entity created  
**August 4, 2008**

<b>22</b>	Add lines 18 through 21	<b>22</b>	
<b>23</b>	Taxable income. Subtract line 22 from line 17. If a loss, see instructions	<b>23</b>	8,000
<b>24</b>	<b>Total tax</b> (from Schedule G, Part I, line 9)	<b>24</b>	224
<b>25</b>	Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)	<b>25</b>	
<b>26</b>	<b>Total payments</b> (from Schedule G, Part II, line 19)	<b>26</b>	150
<b>27</b>	Estimated tax penalty. See instructions	<b>27</b>	
<b>28</b>	<b>Tax due.</b> If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed	<b>28</b>	74
<b>29</b>	<b>Overpayment.</b> If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid	<b>29</b>	
<b>30</b>	Amount of line 29 to be: <b>a Credited to 2025</b> ; <b>b Refunded</b>	<b>30</b>	

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of fiduciary or officer representing fiduciary **Debbie T Falcon** Date **3/24/25** EIN of fiduciary if a financial institution **00-2406247** ☒ **FIDUCIARY EIN**

**Paid Preparer Use Only**  
 Print/Type preparer's name Preparer's signature Check ☐ if self-employed PTIN  
 Firm's name Firm's EIN  
 Firm's address Phone no.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11370H Form **1041** (2024)

**Schedule G Tax Computation and Payments** (see instructions) (continued)  
**Part II — Payments**

<b>10</b>	Current year's estimated tax payments and amount applied from preceding year's return	<b>10</b>	150
<b>11</b>	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	<b>11</b>	
<b>12</b>	Subtract line 11 from line 10	<b>12</b>	
<b>13</b>	Tax paid with Form 7004. See instructions	<b>13</b>	
<b>14</b>	Federal income tax withheld. If any is from Form(s) 1099, check here <input type="checkbox"/>	<b>14</b>	
<b>15</b>	Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions)	<b>15</b>	
<b>16</b>	Payments from Form 2439	<b>16</b>	
<b>17</b>	Payments from Form 4136	<b>17</b>	
<b>18a</b>	Elective payment election amount from Form 3800	<b>18a</b>	
<b>b</b>	Other credits or payments (see instructions)	<b>18b</b>	
<b>19</b>	<b>Total payments.</b> Add lines 12 through 18b. Enter here and on page 1, line 26	<b>19</b>	150

Figure 3.11.14-43 Fiduciary's EIN

3.11.14.21  
 (01-01-2024)

◆ Paid Preparer  
 Section ◆

- (1) The Paid Preparer Section is found below the Fiduciary's Signature area near the bottom of **Form 1041, Form 1041-QFT, and Form 1041-N.**

3.11.14.21.1  
 (01-01-2022)

◆ Paid Preparer Check  
 Box Indicator ◆

- (1) The Paid Preparer Check Box is found next to the taxpayer signature area. It shows if the taxpayer has chosen to allow the Paid Preparer to answer questions about the return as it is processed.
- (2) No editing is required on amended returns.
- (3) Do the following when an entry is present in the Paid Preparer Check Box:

If ...	Then ...
Only the “Yes” box is checked,	Do not edit.
The “No” box is checked; or both boxes are not checked; or both boxes are checked,	Circle the Paid Preparer’s Telephone Number, if present. See Figure 3.11.14-44, Paid-Preparer Check Box Indicator.

DRAFT

Sign Here

Signature of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of preparer (other than taxpayer)

Date

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11370H

Form 1041 (2024)

Figure 3.11.14-44 Paid-Preparer Check Box Indicator

3.11.14.21.2  
(01-01-2025)  
◆Paid Preparer Tax Identification Number (PTIN)◆

(1) The Preparer’s Social Security Number (SSN) (2009 and prior revisions) or Preparer’s Tax Identification Number (PTIN) is found to the right of the Preparer’s Signature in the PTIN box (Preparer’s SSN or PTIN box for 2009 and prior revisions) at the bottom-right corner of **Form 1041, Form 1041-QFT and Form 1041-N.**

(2) No editing is required on amended returns.

(3) A valid Preparer’s Social Security Number (SSN) is a nine-digit number. Circle the SSN if less than nine-digits digits, all zeroes, all nines, or illegible.

(4) A valid PTIN begins with the alpha “P” followed by an eight-digit number (e.g., PXXXXXXXX). Circle the PTIN if it is invalid, all zeros or all nines.

3.11.14.21.3  
(01-01-2025)  
◆Paid Preparer Employer Identification Number (EIN)◆

(1) The Firm’s EIN is found below the Preparer’s PTIN box at the bottom-right corner of **Form 1041, Form 1041-QFT and Form 1041-N (Page 1).**

(2) No editing is required on amended returns.

(3) The Firm’s EIN (Paid Preparer’s EIN - 2009 and prior revision) is a nine-digit number. Circle the EIN if less than nine-digits digits, all zeroes, all nines, or illegible.

3.11.14.21.4  
(01-01-2022)  
◆Paid Preparer Phone Number◆

(1) The Paid Preparer’s Phone Number is found below the Paid Preparer’s EIN at the bottom right corner of **Form 1041, 1041-QFT and 1041-N.**

If ...	Then ...
The return is amended,	Do not edit.

3.11.14.21.2

Internal Revenue Manual

Cat. No. 33490M (11-07-2024)  
Any line marked with a #  
is for **Official Use Only**

33490044

If ...	Then ...
The Preparer's Phone Number is more than 10 digits,	Do not edit.
The Preparer's Phone Number is illegible or less than 10 digits,	Circle the Phone Number. See Figure 3.11.14-45, Editing Paid Preparer Phone Number.

**DRAFT**

**Sign Here** *Neil Gull* *4/5/25* ☒ Yes ☐ No

Signature of fiduciary or officer representing fiduciary Date EIN of fiduciary if a financial institution

**Paid Preparer Use Only** Print/Type preparer's name *Henry Hawk* Date *4/4/25* Check ☐ if self-employed PTIN *P000000003*

Firm's name *Henry Hawk, CPA* Firm's EIN *00-1312659*

Firm's address *318 Oriole Dr. Boise, ID 83708* Phone no. *555-0123*

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11370H Form **1041** (2024)

**If the paid preparer's phone number is illegible or less than 10 digits, circle the incomplete or illegible phone number.**

Figure 3.11.14-45 Editing Paid Preparer Phone Number

3.11.14.21.5  
(01-01-2024)  
**E-File Waiver Indicator  
(Form 8948)**

- (1) IRC 6011(e)(3) requires preparers of more than ten Form 1041 returns to file electronically. Form 8948, Preparer Explanation for Not Filing Electronically, gives certain exclusions from that requirement.
- (2) All 1041 returns with a completed Form 8948 attached will be edited with the E-File waiver indicator. The valid indicators are 1, 2, 3, 4, 5 and 6. Only one indicator is edited.
- (3) If Form 8948 is attached, edit the E-File Waiver Indicator at the bottom center margin of page 1, Form 1041 by following the instructions in the table below:

If the box marked on Form 8948 is ...	Then Edit E-File Waiver Indicator ...
Box 1	"1"
Box 2	"2"
Box 3	"3"
Box 4	"4"
Box 5	"5"
Box 6 a, b or c	"6"

**Caution:** If editing E-File Waiver Indicator Code "6," DO NOT edit any following alpha characters, such as "a", "b", or "c". Do not edit E-File Waiver Indicator Code on amended returns.

- (4) If multiple boxes are checked, edit only one E-File Waiver Indicator, according to the following priority order:

Priority Order	E-File Waiver Indicator
Box 6a	"6"
Box 6b	"6"
Box 3	"3"
Box 2	"2"
Box 1	"1"
Box 4	"4"
Box 5	"5"
Box 6c	"6"

- (5) If no box is checked on Form 8948, but a notation is written near a box, go with filer intent. If completely blank, do not edit E-File Waiver Indicator.

3.11.14.22  
(01-01-2025)

**Schedule G - Tax  
Computation and  
Payments Lines 1 - 18  
(Form 1041)**

- (1) Schedule G, Form 1041, is found in the middle of Page 2 and the top of Page 3 of Form 1041.

3.11.14.22.1  
(01-01-2025)

**Lines 1a - 1e, Schedule  
G - Tax**

- (1) This subsection has the tax procedures for lines 1a - 1e.

3.11.14.22.1.1  
(01-01-2025)

**Line 1a, Schedule G -  
Tax on Taxable Income  
(Tax Rate or Schedule D)**

- (1) The taxpayer must enter the Tax from the Tax Rate Schedule or Line 45 of Schedule D, Form 1041, to Line 1a, Schedule G.
- (2) The taxpayer must enter the **lesser** of the Tax from the Form 1041 Tax Rate Schedule or the amount from Line 45 in Part V of Schedule D, Form 1041 to Line 1a of Schedule G. Edit Line 1a as follows:

If Line 1a is blank ...	Then ...
Part V, Schedule D is attached with a positive entry on Line 45,	Edit the amount from Line 45, Schedule D to Line 1a, Schedule G.
There is no entry or a negative entry on Line 45, Schedule D,	Continue editing.
Schedule D is not attached,	Continue editing.

- (3) Form 8824 must be attached if Schedule D, Form 1041, or Form 4797, Sales of Business Property is attached to Form 1041 and the filer has notated "RELATED PARTY LIKE-KIND EXCHANGE" on Schedule D or Form 4797.

If ...	And ...	Then ...
Form 8824 is attached with an amount greater than zero on Line 22,	Schedule D is not attached.	1. Edit CCC "1". 2. Correspond.
Form 8824 is not attached,	"RELATED PARTY LIKE-KIND EXCHANGE" is notated on Schedule D or Form 4797.	Correspond for the missing Form 8824.

- (4) For Schedule D editing instructions, see IRM 3.11.14.17.1.5, Line 4 - Capital Gain or Loss/Schedule D.
- (5) For prior year editing instructions, see IRM 3.11.14.43, Prior Year Returns - Form 1041, and IRM 3.11.14.43.2.3, Prior Year Returns - Schedule D (Form 1041).

3.11.14.22.1.2

(01-01-2022)

**Line 1b, Schedule G -  
Tax on Lump-sum  
Distributions (Form  
4972)**

present on Line 1b, Schedule G.

- (2) Edit Line 1b of Schedule G as follows:

If ...	Then ...
attached,	Correspond for the missing form.
Line 1b of Schedule G and Line 30 of Form 4972 are not equal,	Edit the lesser amount to Line 1b of Schedule G.

3.11.14.22.1.3

(01-01-2022)

**Line 1c, Schedule G -  
Alternative Minimum Tax  
(Schedule I)**

- (1) Only one Schedule I is processed. If more than one is attached, decide the correct Schedule I and "X" those schedules not used.

(Form 1041) - Alternative Minimum Tax.

If ...	Then ...
attached,	Correspond for the missing schedule.
Line 1c entry and Schedule I, Line 54 entry do not equal,	Edit the lesser amount to Schedule G, Line 1c.
Line 1c is blank and Schedule I, Line 54 has an entry,	Edit the amount from Line 54 Schedule I to Line 1c, Schedule G.

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#

- 3.11.14.22.1.4  
(01-01-2025)  
**Line 1d, Schedule G - Amount from Form 4255, Part I, Line 3, Column (q)**
- (1) Line 1d is valid for Tax Year 2024 and later.

(2) If Line 1d is blank, edit the amount from Form 4255, Part 1, Line 3, Column (q).

(3) If return is a Tax Year 2023 and prior and a 2024 Form 1041 revision is used, edit an “X” to left of Line 1d if an amount is present.

#

respond for the missing form.

- 3.11.14.22.1.5  
(01-01-2025)  
**Line 1e, Schedule G -Total Schedule G Tax**
- (1) If Line 1e is blank and an entry is present on any of Lines 1a through 1d, edit the total of these four lines to Line 1e.

- 3.11.14.22.2  
(01-01-2022)  
**Lines 2a - 2e, Schedule G - Credits**
- (1) This subsection has instructions for editing Lines 2a through 2e of Schedule G Form 1041.

3.11.14.22.2.1  
(01-01-2022)  
**Line 2a, Schedule G - Foreign Tax Credit (Form 1116)**

#

present on Line 2a, Schedule G.

If ...	Then ...
attached,	Correspond.
	Edit Audit Code “1”.

#  
#

#  
#

3.11.14.22.2.2  
(01-01-2024)

## Line 2b, Schedule G - General Business Credits (Form 3800)

(1) Line 2b of Schedule G is used by taxpayers to claim General Business Credits (GBC).

(2) If Form 3800, General Business Credit, **is required** but missing, correspond. Form 3800 **is required** when a 2008 and subsequent tax return has an entry

#

#

form, correspondence will be required.

#

### correspond.

b. If supporting documentation is missing for an unidentified amount on Schedule G, Line 2b, correspond.

(4) Review Schedule G, Line 2b for the following conditions:

If ...	And ...	Then ...
Line 2b, Schedule G is blank,	Form 3800 has an entry on Line 38,	Edit the Line 38 amount to Line 2b of Schedule G.
Line 2b, Schedule G	Form 3800 is not attached,	Correspond
Line 2b, Schedule G and Line 38 of Form 3800 do not match,	The difference is not supported by another credit,	Edit the lessor amount to Schedule G, Line 2b.

#

#

3.11.14.22.2.3  
(01-01-2022)

## Line 2c, Schedule G - Credit for Prior Year Minimum Tax (Form 8801)

\*(Line 2d for 2009 and prior)

**Note:** Form 8801, Credit for Prior Year Minimum Tax, cannot be claimed on Form 3800.

#

#

If ...	Then ...
Form 8801 is attached,	<ol style="list-style-type: none"> <li>1. Compare the amount claimed on Form 1041, Schedule G, Line 2c* to Line 25* of Form 8801. *(Line 27 for 2009, Line 28 for 2008, Line 25 for 2007 and prior).</li> <li>2. If the amounts on Form 1041 and Form 8801 are not equal and if the difference is not supported by another credit, edit the lesser amount to Line 2c of Schedule G.</li> </ol>
attached,	Correspond.

#  
#

- (2) X any prior year Schedule I that supports Form 8801.

3.11.14.22.2.4  
(01-01-2020)

**Line 2d, Schedule G -  
Bond Credits**

- (1) Form 8912, Credit to Holders of Tax Credit Bonds, must be attached if an entry  
\*(Line 3 for tax year 2009 and prior as a write-in entry).

#

If ...	Then ...
	Correspond.

#  
#

3.11.14.22.2.5  
(01-01-2022)

**Line 2e, Schedule G -  
Total Credits**

- (1) Line 2e of Schedule G is computed by adding Lines 2a through 2d.
- (2) For **TY 2009 and prior year returns**, new Line 2e (old Line 3) was used to claim bond credits. The following notations can be written on the dotted part of line 3 along with the credit amount. The bond credit was added to the total of Lines 2a and 2d.

Tax Year ...	Notation ...
2009 - 2008	"Form 8912", Credit to Holders of Tax Credit Bonds
2007 - 2006	<ul style="list-style-type: none"> <li>• <b>QZAB</b> (Qualified Zone Academy Bond Credit) from Form 8860</li> <li>• <b>CREB</b> (Credit for Clean Renewable Energy), from Form 8912</li> <li>• <b>GTCB</b> (Gulf Tax Credit Bonds) from Form 8912</li> </ul>



#  
#

3.11.14.22.2.6  
(01-01-2025)  
**Unclaimed Credits**

(1) Taxpayers sometimes file a credit form, e.g., Form 1116, Form 2439, attached to their Form 1041 but do not claim the credit on Form 1041 itself.

- a. Check Line 13 of Schedule K-1 to see if the credit was used as a distribution to the beneficiaries.

**Caution:** It is not necessary to verify that all the credit was distributed on Schedule K-1.

If ...	Then ...
A distribution is shown on Schedule K-1,	Do not edit the amount to Form 1041.
A distribution is not shown on Schedule K-1,	Follow the specific instructions for processing the credit form received.

3.11.14.22.3  
(01-01-2025)  
**Line 3, Schedule G - Net Tax (Subtract Line 2e from Line 1e)**

(1) Accept taxpayer's entry. This line is calculated by the computer.

3.11.14.22.4  
(01-01-2020)  
**Line 4, Schedule G - Tax on ESBT**

(1) This amount is from ESBT Tax Worksheet Line 17.

(2) Accept taxpayer's entry.

3.11.14.22.5  
(01-01-2024)  
**Line 5, Schedule G - Net Investment Income Tax**

(1) Form 8960, Net Investment Income Tax, is required to be attached to the Form 1041 return when any amount is on Line 5, Schedule G. If missing, correspond.

**Note:** X out any amount on 201311 and prior year revisions.

(2) If Line 5, Schedule G is blank and Form 8960 is attached with significant entries, enter the amount from Line 21, Form 8960 to Line 5, Schedule G. See IRM 3.11.14.37, Form 8960, Net Investment Income Tax.

(3) If there is a negative amount on Line 5, make it a positive amount.

3.11.14.22.6  
(01-01-2025)  
**Line 6a, Schedule G -  
Amount From Form  
4255, Part I, Line 3,  
Column (r)**

(1) If Line 6a, Schedule G, has an amount or Form 4255 is attached, edit as follows:

If ...	Then ...
Line 6a of Schedule G and Form 4255, Part I, Line 3, Column (r) entries are not equal,	Edit the lesser amount to Line 6, Schedule G.
attached,	Correspond.
Form 4255 is attached and the tax is not added to Line 6a, Schedule G,	Edit the amount from Form 4255, Part I, Column (r) to Line 6a, Schedule G. <b>Exception:</b> Don't edit the Form 4255 amount to Line 6a, Schedule G if the amount on Form 4255 is also entered on Schedule K-1, Line 13 (Code "T") as a distribution to the beneficiary.

#  
#

3.11.14.22.7  
(01-01-2024)  
**Line 6b, Schedule G -  
Recapture Tax From  
Form 8611**

(1) If Line 6b, Schedule G, has an amount or Form 8611, Recapture of Low-Income Housing Credit, is attached:

If ...	Then ...
Line 6b, Schedule G and Line 8 of Form 8611 entries are not equal,	Edit the lesser amount to Line 6b, Schedule G.
attached,	Correspond.

#  
#

If ...	Then ...
Form 8611 is attached and the tax is not added to Line 6b, Schedule G,	<p>Edit the amount from Form 8611 Line 8 to Line 6b, Schedule G.</p> <p><b>Exception:</b> Don't edit the Form 8611 amount to Line 6b, Schedule G if the amount on Form 8611 is also entered on Schedule K-1, Line 13 (Code "T") as a distribution to the beneficiary.</p>

3.11.14.22.8  
(01-01-2024)

**Line 6c, Schedule G -  
Other Recapture Taxes**

- (1) Line 6c, Schedule G is used to report Recapture Taxes for the following write-in notations:

- Recapture of Qualified Electric Vehicle Credit "**QEVCR**"
- Recapture of Indian Employment Credit "**IECR**" from Form 8845
- Recapture of New Markets Credit "**NMCR**"
- Recapture of the Credit for Employer-provided Child Care Facilities "**ECCFR**"

#  
#  
  
#  
#

or "ECCFR" on the dotted line to the left of the entry space on Line 6,

3.11.14.22.9  
(01-01-2025)

**Line 7, Schedule G –  
Household Employment  
Taxes (Schedule H,  
Form 1040)**

- (1) Schedule H, (Form 1040), Household Employment Taxes, must be attached to Form 1041 if a significant entry is present on Line 7 of Schedule G. If Schedule H is not attached, correspond. See Figure 3.11.14-46, Schedule H (Reported on Line 7 of Schedule G).

- (2) Edit CCC "8" if ALL the following conditions are met:

- Schedule H is attached to the return with significant entries.
- Form 1041 doesn't have federal withholding, Line 14, Schedule G and
- Total tax without household employment tax is less than \$1,000.  
(Schedule G, Line 9 minus Line 7 is less than a \$1,000)

See IRM 3.11.14.26.1, Schedule H - General Information.

- (3) Per the Social Security Domestic Employee Reform Act of 1994 (SSDERA), certain taxpayers can legally file Schedule H (Form 1040) without a corresponding Form 1040 or Form 1041. For procedures for processing loose filed Schedule H's, see IRM 3.11.14.26.36, Loose Schedule H.

DRAFT

14

Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-

14

15

**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18

15

Schedule G

**Tax Computation and Payments** (see instructions)

Part I

**Tax Computation**

1

**Tax:**

a

Tax on taxable income. See instructions

1a

50.00

b

Tax on lump-sum distributions. Attach Form 4972

1b

c

Alternative minimum tax (from Schedule I (Form 1041), line 54)

1c

d

Amount from Form 4255, Part I, line 3, column (g)

1d

e

**Total.** Add lines 1a through 1d

1e

50.00

2a

Foreign tax credit. Attach Form 1116

2a

b

General business credit. Attach Form 3800

2b

c

Credit for prior year minimum tax. Attach Form 8801

2c

e

2e

3

3

4

4

5

5

6a

Amount from Form 4255, Part I, line 3, column (r)

6a

b

Recapture tax from Form 8611

6b

c

Other recapture taxes:

6c

7

Household employment taxes. Attach Schedule H (Form 1040)

7

150.00

8

Other taxes and amounts due

8

If there is an entry present on Line 7 of Schedule G, Schedule H must be attached.

DRAFT

Schedule H (Form 1040) 2024

Page 2

Part II

**Federal Unemployment (FUTA) Tax**

10

Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No"

10

Yes

No

11

Did you pay all state unemployment contributions for 2024 by April 15, 2025? Fiscal year filers, see instructions

11

Yes

No

12

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

12

Yes

No

Next:

If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

(If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) ☐

23

24

**FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25

24

Part III

**Total Household Employment Taxes**

25

Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-

25

150.00

26

Add line 16 (or line 24) and line 25

26

27

Are you required to file Form 1040?

☐ **Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Figure 3.11.14-46 Schedule H (Reported on Line 7, Schedule G)

- 3.11.14.22.10  
(01-01-2023)  
Line 8, Schedule G -  
Other Taxes

(1)

This entry is only valid for tax period 202112 and later. If the Tax Period is 202111 and prior, then edit the entry for non-transcription.

(2)

This amount is positive or negative and dollars only.
- 3.11.14.22.11  
(01-01-2025)  
Line 9, Schedule G -  
Total Tax

(1)

Line 9 of Schedule G is the total of Lines 3 through 8 of Schedule G. The taxpayer is instructed to carry the amount from Line 9 to Line 24 of Form 1041. Line 9 can have the following "write-in" notations and the amount of tax, on the dotted part of line:

•

"Section 641(c)" Tax on electing small business trusts (ESBT)

- “Section 453(l) interest” or “Section 453A(c) interest” Interest on deferred tax attributable to installment sales of certain timeshares and residential lots and certain nondealer real property installment obligations
- “From Form 4970”, Tax on Accumulation Distribution of Trusts
- “From Form 8697”, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
- “From Form 8866”, Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
- “Section 1260(b)” Interest on deferral of gain from certain constructive ownership transactions
- “From Form 5329”, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts
- “Section 1291” Tax on qualifying electing fund (QEF
- “Section 1291 Interest”, Interest on QEF - which will be notated on Form 1041 at the bottom of the front page.

- (2) If the taxpayer writes one of the above notations on the dotted part of Line 9, edit as follows:

If ...	Then ...
The notated amount is added to Line 9, Schedule G, and Line 24, Form 1041,	Continue editing the return.
The notated amount was not added to Line 24,	Increase Line 24, Form 1041 by the amount written in on Line 9, Schedule G.
The notated amount is written separate from the Line 9 amount,	Increase Line 24 Form 1041 by the amount written in separately from the Line 9 amount if the taxpayer has not already done so.
“Section 965” (or similar language) is notated (TY 2017 only),	See: <ul style="list-style-type: none"> <li>• IRM 3.11.14.10.9, Section 965 Returns Form 1041 and Form 1041-N (TY 2017 and later)</li> <li>• IRM 3.11.14.10.9.5, Tax Period 201712 through 201811 - Section 965 Tax or 965 Election (Form 1041 and Form 1041-N). .</li> </ul>

- (3) If Section 1291 Interest is notated on Form 1041, at the bottom of the front page, increase Line 24, by the amount notated for Section 1291 interest.
- (4) Effective for TY 2002, the taxpayer must check the “ESBT” box in Section A, Type of Entity of Form 1041 or can notate “ELECTING SMALL BUSINESS TRUST”, “ESBT”, or “IRC 641(c)” on the dotted part of Line 9, Schedule G and the ESBT amount added to Line 4, Schedule G.

**Reminder:** Edit ESBT Indicator “1” in the left margin next to Line 10 on Form 1041 in “2 - 1” format. See IRM 3.11.14.10.15.1, Electing Small Business Trusts (ESBT).

- 3.11.14.22.12  
(01-01-2022)  
**Lines 10 - 16c, Schedule G - Payments (Refundable Credits)**

(1)

This subsection has instructions for editing Lines 10 through 16c, Schedule G (Form 1041).

(2)

If a return has a short Tax Period and any of Lines 10 through 16c have an entry, process as instructed in IRM 3.11.14.12.9, Short Period Returns - with Prepaid Credits.
- 3.11.14.22.12.1  
(01-01-2025)  
**Line 10, Schedule G - Estimated Tax Payments**

(1)

Only Form 1041-ES Tax Payments are to be reported on Line 10.

a.

“X” any amounts decided to be other than ES Tax Payments and edit these amounts to the proper line. See Figure 3.11.14-47, Estimated Tax Payments.

DRAFT

Form 1041 (2024)

Page 3

Schedule G

Tax Computation and Payments (see instructions) (continued)

Part II — Payments

10	Current year's estimated tax payments and amount applied from preceding year's return	10	600X 800
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11	
12	Subtract	12	800
13	Tax paid	13	200
14	Federal	14	
15	Current	15	
16	Payments	16	
17	Payments	17	
18a	Elective payment election amount from Form 1041-ES	18a	
b	Other credits or payments (see instructions)	18b	
19	Total payments. Add lines 12 through 18b. Enter here and on page 1, line 26	19	800

Amount applied from 2023

\$600

Amount paid on Form 7004

\$200

Total ES payment to Line 10, Sch. G

\$800

Figure 3.11.14-47 Estimated Tax Payments

- (2)

Estimated tax paid by an individual during the year of death must not be claimed on a Form 1041. These ES Credits must be claimed on the deceased taxpayer's Form 1040.

a.

If the Estate has an incorrect amount, which is shown as Form 1040-ES Credits, delete the Form 1040 Credit.

- 3.11.14.22.12.2  
(01-01-2025)  
**Line 11, Schedule G - Estimated Tax Treated as Paid by Beneficiary (Form 1041-T)**

(1)

Line 11 of Form 1041, Schedule G will reflect the part of Line 10 that the fiduciary is electing to be treated as paid by a beneficiary. The fiduciary makes this election by filing a Form 1041-T.

(2)

A Form 1041-T must be attached to Form 1041 if an entry is present on Line 11, Schedule G. Edit Line 11, Schedule G as follows:
- 3.11.14.22.12

Internal Revenue Manual

Cat. No. 33490M (11-07-2024)  
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is for **Official Use Only**

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If ...	Then ...
Form 1041-T is attached and Line 11, Schedule G is blank,	<ol style="list-style-type: none"> <li>1. Edit CCC "X" on Form 1041. See IRM 3.11.14.8.18, CCC "X" - Refund/Settlement Freeze.</li> <li>2. If Form 1041-T, Lines 1 and 4 have entries, edit Form 1041-T, Line 1 amount to Line 11, Schedule G.</li> <li>3. Detach Form 1041-T and notate "FORM 1041-T DETACHED" on Form 1041.</li> <li>4. Edit the Received Date and Tax Period to Form 1041-T.</li> <li>5. If the "Final Return" box is checked on Form 1041, notate "Final" below the Received Date on Form 1041-T. See Figure 3.11.14-48, Form 1041-T Attached to "Final" Return.</li> <li>6. Route Form 1041-T to Accounts Management.</li> </ol>
Form 1041-T is attached and Line 11, Schedule G has an entry,	<ol style="list-style-type: none"> <li>1. Edit CCC "X" on Form 1041.</li> <li>2. Detach Form 1041-T and notate "FORM 1041-T DETACHED" on Form 1041.</li> <li>3. Edit the Received Date and Tax Period to Form 1041-T.</li> <li>4. If the "Final Return" box is checked on Form 1041, notate "Final" below the Received Date on Form 1041-T. See Figure 3.11.14-48, Form 1041-T Attached to "Final" Return.</li> <li>5. Route Form 1041-T to Accounts Management.</li> </ol>
Form 1041-T is not attached,	<ol style="list-style-type: none"> <li>1. Continue editing the return.</li> <li>2. Do not correspond.</li> </ol>

**Note:** If a blank Form 1041-T or one not having significant money amounts distributed to taxpayers, or no statement showing distribution, is attached to the return, "X" it out and leave attached to the return. Do not code CCC "X" on the return.

DRAFT

Form **1041** U.S. Income Tax Return for Estates and Trusts

2024

2503

Department of the Treasury — Internal Revenue Service

Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

For calendar year 2024 or fiscal year beginning April 1, 2024, 2024, and ending March 31, 2025

☒ Decedent's estate

☐ Simple trust

☐ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

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- If a legible amount is found, place an "X" to the left of the illegible entry and edit the verified amount to the left of the "X".

3.11.14.22.12.5  
(01-10-2023)

## Line 14, Schedule G - Federal Income Tax Withheld

- (1) Form 1042-S (or signed Competent Authority letter), 8288, 8805, W-2, Form W-2G, Form 1099R, or a supporting statement, i.e., an earnings statement

#  
#

- a. If the EIN on Form(s) 1042-S or 8805 is missing or other than the TIN in
- b. Form 8288-A is attached and the Date of Transfer on Form 8288-A (box 1) is not within the tax period of the return, X the credit and edit only the credit(s) that are within the tax period.

#

**Note:** All 8288-A credits must be verified through the FIRPTA Database. See IRM 3.21.25, Miscellaneous Tax Returns. Use AC 420 to route any returns with credits not verified to CE. They will attach Form 13698 to verify the credit amount.

#

porting documentation is not attached, correspond for the missing form.

- (2) Edit Line 14, Schedule G as follows:

If ...	And ...	Then ...
Line 14, Schedule G	Supporting documentation is not attached,	Correspond for the missing form.
Line 14, Schedule G	Form 1042-S (or signed Competent Authority letter), 8288, 8805, W-2, W-2G, etc., do not equal the Line 14, Schedule G entry,	<ol style="list-style-type: none"> <li>1. "X" the Line 14, Schedule G amount.</li> <li>2. Edit the correct amount from Form 1042-S (or signed Competent Authority letter), 8288, 8805, W-2 or W-2G to the left of the "X". See Figure 3.11.14-49, Line 14, Schedule G doesn't Equal W-2, W-2G, 1099R or supporting statement.</li> </ol>

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If ...	And ...	Then ...
Line 14, Schedule G entry is <b>illegible</b> , check the attached Form 1042-S (or signed Competent Authority letter), 8288, 8805, W-2, Form W-2G, Form 1099R or a supporting statement for a legible amount,		<ol style="list-style-type: none"> <li>1. Edit an "X" to the left of the illegible entry.</li> <li>2. Edit the computed amount to the left of the "X."</li> </ol>
Line 14, Schedule G	Amount cannot be decided,	<ol style="list-style-type: none"> <li>1. "X" the Line 14, Schedule G amount.</li> <li>2. Compute the correct amount by subtracting Line 19, Schedule G from the sum of the amounts on Lines 12, through 13, Schedule G.</li> <li>3. Edit the computed amount to the left of the "X."</li> </ol>

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**DRAFT**

Form 1041 (2024) Page **3**

**Schedule G Tax Computation and Payments** (see instructions) *(continued)*

**Part II — Payments**

<b>10</b>	Current year's estimated tax payments and amount applied from preceding year's return	<b>10</b>	
<b>11</b>	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	<b>11</b>	
<b>12</b>	Subtract line 11 from line 10	<b>12</b>	
<b>13</b>	Tax paid with Form 7004. See instructions	<b>13</b>	
<b>14</b>	Federal income tax withheld. If any is from Form(s) 1099, check here <input type="checkbox"/>	<b>14</b>	<b>575 X 595</b>
<b>15</b>	Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions)	<b>15</b>	
<b>16</b>	Payments from Form 2439	<b>16</b>	
<b>17</b>	Payments from Form 4136	<b>17</b>	
<b>18a</b>	Elective payment election amount from Form 3800	<b>18a</b>	
<b>b</b>	Other credits or payments (see instructions)	<b>18b</b>	
<b>19</b>	<b>Total payments.</b> Add lines 12 through 18b. Enter here and on page 1, line 26	<b>19</b>	<b>595</b>

**Other Information**

**1** Did the estate or trust enter the amount on line 14, Schedule G, from a Form 1099? ☐ Yes ☒ No

**2** Did the estate or trust enter the amount on line 14, Schedule G, from a Form 1099 that was not a Form 1099-INT?

**3** At any time during the year, did the estate or trust have a bank, savings, or investment account in the name of the decedent or testator?

**DRAFT**

**W-2 Wage and Tax Statement 2024**

Safe, accurate, FAST! Use **ins e file** Visit the IRS website at [www.irs.gov/efile](http://www.irs.gov/efile).

**a** Employee's social security number **000-00-7011** OMB No. 1545-0008

**b** Employer identification number (EIN) **00-6972821**

**c** Employer's name, address, and ZIP code  
**Sparrow Brothers**  
**509 Finch St.**  
**Baltimore, MD 21233**

**d** Control number **000-00-2468**

**e** Employee's first name and initial Last name Suff.  
**Ben Bunting**  
**1515 Warbler Ave.**  
**Baltimore, MD 21233**

**f** Employee's address and ZIP code

<b>1</b> Wages, tips, other compensation <b>3,750.00</b>	<b>2</b> Federal income tax withheld <b>575.00</b>
<b>3</b> Social security wages <b>3,750.00</b>	<b>4</b> Social security tax withheld <b>406.00</b>
<b>5</b> Medicare wages and tips <b>3,750.00</b>	<b>6</b> Medicare tax withheld <b>129.50</b>
<b>7</b> Social security tips	<b>8</b> Allocated tips
<b>9</b>	<b>10</b> Dependent care benefits
<b>11</b> Nonqualified plans	<b>12a</b> See instructions for box 12
<b>13</b> Statutory employee Retirement plan Third-party sick pay	<b>12b</b>
<b>14</b> Other	<b>12c</b>
	<b>12d</b>

**15** State Employer's state ID number **16** State wages, tips, etc. **17** State income tax **18** Local wages, tips, etc. **19** Local income tax **20** Locality name

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service

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

**Figure 3.11.14-49 Line 14, Schedule G doesn't Equal W-2, W-2G, 1099R, or supporting statement.**

- (3) Line 14, Schedule G or Line 26, Form 1041 can also be used to accommodate unusual credits such as "Claim of Rights" for which there is no line on the return.

for which there is no specific line, correspond for support of this unusual credit.

- (4) When examining a return for a Form 1042-S (or signed Competent Authority letter), 8288, 8805, W-2, W-2G, etc. and the form is not found but a Form 7004 is found and there is no entry on Line 13, Schedule G, see if the Line 14, Schedule G amount equals the amount on Form 7004:

If the entries are ...	Then ...
The same,	Move the Line 14, Schedule G amount to Line 13, Schedule G.
Not the same and the amount	Correspond.

#

3.11.14.22.12.6  
(01-01-2024)

**Line 15, Schedule G -  
Net 965 Tax Liability  
from Form 965-A  
(TY2017 and later)**

- (1) The amount for Line 15, Schedule G, is from Form 965-A, Corporate Report of Net Tax Liability Part I, column (f).
- (2) For editing procedures for Line 15, Schedule G (Form 1041) see:
  - IRM 3.11.14.10.9, Section 965 Returns Form 1041 and Form 1041-N (TY2017 and later)
  - IRM 3.11.14.10.9.1, Tax Period 202112 through 202211 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).
  - IRM 3.11.14.10.9.2, Tax Period 202012 through 202111 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).
  - IRM 3.11.14.10.9.3, Tax Period 201912 through 202011 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).
  - IRM 3.11.14.10.9.4, Tax Period 201812 through 201911 - Line 24 and Line 25f, Schedule G, Form 1041.
  - IRM 3.11.14.10.9.5, Tax Period 201712 through 201811 - Section 965 Tax or 965 Election (Form 1041 and Form 1041-N).

3.11.14.22.12.7  
(01-01-2025)

**Line 16, Schedule G -  
Payments From Form  
2439**

- (1) Form 2439, "Notice to Shareholder of Undistributed Long-Term Capital Gains" is reported on Line 16, Schedule G.
- (2) Compare Line 16, Schedule G to Line 2 of Form 2439:

If...	Then ...
and, Form 2439 is missing,	Correspond for missing forms to support the entry on Line 16, Schedule G.
Form 2439 is attached,	1. Edit the Line 2, Form 2439 amount to Line 16, Schedule G.

#

If...	Then ...
2022 and Prior- Form 2439 is the only form attached,	<ol style="list-style-type: none"> <li>1. If Form 2439, line 2 and Form 1041, line 16c, Schedule G are the same, edit amount from Form 2439, line 2 to line 16a, Schedule G. See Figure 3.11.14-50, Line 16a, Schedule G doesn't Match Form 2439.</li> <li>2. If Form 2439, line 2 and line 16c, Schedule G are not the same, edit the smaller amount to Line 16a, Schedule G.</li> <li>3. Correspond for missing Form 4136 if the entry on Line 16c, Schedule G is more than the Form 2439</li> </ol>

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DRAFT

Form 1041 (2024)

Page 3

Schedule G

Tax Computation and Payments (see instructions) (continued)

Part II – Payments

10	Current year's estimated tax payments and amount applied from preceding year's return	10	
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11	
12	Subtract line 11 from line 10	12	
13	Tax paid with Form 7004. See instructions	13	
14	Federal income tax withheld. If any is from Form(s) 1099, check here <input type="checkbox"/>	14	
15	Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions)	15	
16	Payments from Form 2439	16	2310
17	Payments from Form 4136	17	
18a	Elective payment election amount from Form 3800	18a	
18b	Other credits or payments (see instructions)	18b	
19	Total payments. Add lines 12 through 18b. Enter here and on page 1, line 26	19	2,310

☐ VOID☐ CORRECTED

Name, address, and ZIP code of RIC or REIT

Falcon Instrument Co.  
P.O. Box 2345  
Baltimore, MD 21233

OMB No. 1545-0123

Form 2439  
(Rev. November 2021)

Notice to Shareholder of Undistributed Long-Term Capital Gains

For calendar year 20\_\_\_\_, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT)

beginning Jan, 20 24, and  
ending Dec, 20 24

Identification number of RIC or REIT

00-1090574

1a Total undistributed long-term capital gains

25,000.00

Shareholder's identifying number

00-6942318

1b Unrecaptured section 1250 gain

Shareholder's name, address, and ZIP code

Betsy J. Duck  
1909 Warbler Rd.  
Baltimore, MD 21233

1c Section 1202 gain

1d Collectibles (28%) gain

2 Tax paid by the RIC or REIT on the box 1a gains

2,310.00

Copy A

Attach to Form 1120-RIC or Form 1120-REIT.

For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.

Form 2439 (Rev. 11-2021)

Cat. No. 11858E

www.irs.gov/Form2439

Department of the Treasury – Internal Revenue Service

Figure 3.11.14-50 Line 16, Schedule G doesn't Match Form 2439

- 3.11.14.22.12.8  
(01-01-2024)  
Line 17, Schedule G - Payments From Form 4136
- (1) Form 4136, Credit for Federal Tax Paid on Fuels is reported on Line 17, Schedule G.

(2) Compare Line 17, Schedule G to Line 17, Form 4136:

If...	Then ...
Line 17 has an entry and Form 4136 is missing,	Correspond for Form 4136 to support the entry on Line 17, Schedule G.
Form 4136 is attached,	1. Edit the amount from Line 17, Form 4136 to Line 17, Schedule G.

If...	Then ...
2022 and prior - Form 4136 is the only form attached,	<ol style="list-style-type: none"> <li>1. Subtract the Form 4136 amount from Line 16c Schedule G and edit the difference to Line 16b, Schedule G.</li> <li>2. Correspond for missing Form 2439 if the Line 16c, Schedule G entry is more</li> </ol>

#  
#

3.11.14.22.12.9  
(01-01-2025)

**Line 18a, Schedule G -  
Elective Payment  
Election Amount from  
Form 3800**

- (1) Elective Payment Election amount is reported on Line 18a, Schedule G.
- (2) For **Tax Period 202212 - 202311** - If the taxpayer writes **IRA22DPE** on Form 3800, an attachment or on any of the following lines, see IRM 3.11.14.10.16, Elective or Deemed Payment Election and Credit Transfers.

Form	2022 Lines
Form 1041	Schedule G, Part II, Line 16a
Form 1041-N	Part II, Line 20
Form 1041-QFT	Part II, Line 17

3.11.14.22.12.10  
(01-01-2024)

**Line 18b, Schedule G -  
Other Credits or  
Payments**

- (1) Line 18b, Schedule G can have amounts for:
  - Credit For Qualified Sick and Family Leave Wages Taken Before April 1, 2021
  - Credit For Qualified Sick and Family Leave Wages Taken After March 31, 2021, and before October 1, 2021
- (2) Line 18b, Schedule G amount is transferred by taxpayer from Line 8e and/or Line 8f, Schedule H.
- (3) Valid for Tax Periods 202012 through 202411.
- (4) Edit for non-transcription if the Tax Period is invalid.
- (5) For Tax Periods 202012 through 202411 - Ensure the combine amounts for Qualified Sick and Family Leave Wages Taken Before April 1, 2021, and Credit For Qualified Sick and Family Leave Wages Taken After March 31, 2021, and before October 1, 2021 are included in the total for 18b, Schedule G - Other Credits or Payments.

3.11.14.23  
(01-01-2025)  
**Other Information  
Section (Page 3)**

(1) The “Other Information” Section of Form 1041 is found on Page 3.

3.11.14.23.1  
(01-01-2016)  
**Line 3 - Interest From  
Foreign Country**

(1) Filers are required to report if they had activity in a foreign country at any time during the tax year on Line 3 of the Other Information Section of Form 1041.

(2) If the “Yes” box is checked and/or a foreign country is listed on Line 3 in the Other Information Section, edit Audit Code “2” in the left margin next to Line 10 on Form 1041 in “1 - 2” format.

3.11.14.23.2  
(01-01-2020)  
**Line 4 - Distribution  
From Foreign Country**

(1) Filers are required to report if they received a distribution from, were a grantor of, or transfers to a foreign trust on Line 4 in the Other Information Section of Form 1041.

(2) If the “Yes” box is checked and Line 18, Income Distribution, or Line 23,

#

3.11.14.23.3  
(01-01-2016)  
**Line 9 - Generation  
Skipping Trust**

(1) Filers are required to report that they are a Generation Skipping Trust on Line 9 in the “Other Information” Section of Form 1041.

If ...	And ...	Then ...
One box is checked in Section A of Form 1041,		Edit as instructed in IRM 3.11.14.13.3, Fiduciary and Trust Code Editing, regardless of the entry on Line 9 in the Other Information Section.
No boxes are checked, or multiple boxes are checked in Section A,	The “Yes” box is checked on Line 9 in the Other Information Section,	Edit Fiduciary Code “3” and Trust Code “1”.
No boxes are checked, or multiple boxes are checked in Section A,	The “Yes” box is not checked on Line 9 in the Other Information Section,	Form 1041 has an indication that the return is for a “GENERATION SKIPPING TRUST.” See IRM 3.11.14.13.3, Fiduciary and Trust Code Editing.

3.11.14.23.4  
(01-01-2024)  
**Line 13 - Digital Asset  
Check Box**

(1) No editing is required.

(2) Data will enter:

- “0” if no box is checked.
- “1” if “Yes” box checked.
- “2” if “No” box checked.



- “3” if “Both” boxes checked.

3.11.14.24

(01-01-2024)

## Schedule I (Form 1041) - Alternative Minimum Tax

- (1) Alternative Minimum Tax (AMT) is reported on Schedule I, Form 1041.
- (2) Only one Schedule I is processed. If more than one Schedule I is attached, find the correct Schedule I and “X” those schedules not used.

present on Line 1c Schedule G, Form 1041.

#

If ...	Then ...
Schedule G, Line 1c has an entry is not attached,	Correspond for the missing schedule.
Schedule I, Line 54 and Schedule G, Line 1c entry doesn't equal,	Edit the lesser amount to Schedule G, Line 1c.
Schedule I, Line 54 has a significant entry and Schedule G, Line 1c is blank,	Edit the Line 54 amount to Schedule G, Line 1c,

#

- (4) If a current year Schedule I is attached to Form 1041, perfect Lines 22, 23, 24 and 51 as necessary.

**Note:** “X” any **prior year** Schedule I that supports Form 8801, Schedule G, Line 2d on a current year Form 1041.

- (5) Do not bracket any entries on Schedule I. ISRP will transcribe all fields as positive and the Form 1041 program will convert Line 22 to negative.
- (6) To convert prior year Schedule I to the current revision, see editing instructions, see IRM 3.11.14.43, Prior Year Returns - Form 1041.

3.11.14.25

(01-01-2020)

## Form 4952 - Investment Interest Expense Deduction

- (1) Lines 4e and 4g are transcribed from Form 4952 (Investment Interest Expense Deduction), effective 1-1-2004. The amounts transcribed from Form 4952 will be used in the computation of Capital Gains and Losses.
- (2) Lines 4e and 4g must be positive on Form 4952. If the taxpayer has a **negative** entry on either Line 4e or 4g, “X” the negative entry.

If ...	Then ...
Form 4952 is present and transcription lines have significant amounts in them,	Place in sequence behind Schedule I.

If ...	Then ...
Form 4952 is present, but Schedule D is missing,	Correspond, <b>only</b> if an amount is present on Line 4g of Form 4952. <b>Note:</b> Do not "X" Form 4952 when corresponding.
The taxpayer has written a dollar amount on the dotted part to the left of Line 4e of Form 4952,	Delete the Line 4e entry and arrow the amount from the dotted line to Line 4e.
"Alternative Minimum Tax" (AMT or Alt. Min. Tax) is notated on Form 4952,	"X" through the AMT Form 4952 and leave attached.

3.11.14.26  
(01-01-2022)  
**Schedule H (Form 1040)**  
**- Household**  
**Employment Taxes**

- (1) This subsection has instructions for processing Schedule H (Form 1040).

3.11.14.26.1  
(01-01-2025)  
**Schedule H - General**  
**Information**

- (1) Only one Schedule H (Form 1040) is processed with Form 1041.

**Reminder:** Examine return for possible CCC "8" conditions. See IRM 3.11.14.8.24, CCC "8" - Waiver of Estimated Tax Penalty.

If ...	Then ...
More than one Schedule H was submitted by one taxpayer,	Combine the Schedule H's. a. Combine all data and edit it to Section B. b. "X" those schedules not to be transcribed.

- (2) If the taxpayer submits only Page 2 of Schedule H, **correspond** for the missing Page 1.
- (3) Taxpayers who are not required to file an income tax return but are liable for Household Employment Taxes can submit a Schedule H by itself.

**Note:** For instructions for processing loose filed Schedule H's, see IRM 3.11.14.26.36, Loose Schedule H.

3.11.14.26.2  
(01-01-2025)

**Line 1 (2024 and later,  
Line 1a (2020 - 2023)  
and  
Line 1 (2019 and Prior) -  
Total Social Security  
Wages**

- (1) "X" Line 1a, Schedule H if the entry is less than the minimum reportable amount. Refer to chart below: See Figure 3.11.14-51, Delete Lines 1a or 3 if Less than the Minimum Reportable Amount.

Tax Period...	Minimum Reportable Amount Less than
202412 - 202511	\$2,700
202312 - 202411	\$2,600
202212 - 202311	\$2,400
202112 - 202211	\$2,300
202012 - 202111	\$2,200
201812 - 202011	\$2,100
201612 - 201811	\$2,000
201412 - 201611	\$1,900
201212 - 201411	\$1,800
200912 - 201211	\$1,700
200812 - 200911	\$1,600
200612 - 200811	\$1,500
200312 - 200611	\$1,400

3.11.14.26.3  
(01-01-2025)

**Line 1b (2020 - 2024) -  
Qualified Sick and  
Family Leave Wages  
Leave Taken Before  
April 1, 2021**

- (1) Valid for Tax Period 202012 through 202411.  
(2) Edit the entry for non-transcription if the Tax Period is invalid.

3.11.14.26.4  
(01-01-2025)

**Line 2 (2024 and later),  
Line 2a (2020 2023) and  
Line 2 (2019 and Prior) -  
Social Security Taxes**

- (1) Accept taxpayer's entry.

3.11.14.26.5  
(01-01-2025)

**Line 2b (2020 - 2024) -  
Employer Social  
Security Qualified Sick  
and Family Leave Wages  
Taken Before April 1,  
2021**

- (1) Valid for Tax Period 202012 through 202411.  
(2) Edit the entry for non-transcription if the Tax Period is invalid.

3.11.14.26.6  
(01-01-2025)

**Line 2c (2020 - 2024) -  
Total Social Security Tax**

- (1) Line 2c, Schedule H is only valid for 202012 through 202411.  
(2) Edit the entry for non-transcription if the Tax Period is invalid.

3.11.14.26.7  
(01-01-2025)

**Line 3 - Total Medicare  
Wages**

- (1) "X" Line 3 on Schedule H if the entry is less than the minimum reportable amount listed in table below:

<b>Tax Period...</b>	<b>Minimum Reportable Amount Less Than</b>
202412 - 202511	\$2,700
202312 - 202411	\$2,600
202212 - 202311	\$2,400
202112 - 202211	\$2,300
202012 - 202111	\$2,200
201812 - 202011	\$2,100
201612 - 201811	\$2,000
201412 - 201611	\$1,900
201212 - 201411	\$1,800
200912 - 201211	\$1,700
200812 - 200911	\$1,600
200612 - 200811	\$1,500
200312 - 200611	\$1,400

**DRAFT**

<p><b>SCHEDULE H</b> <b>(Form 1040)</b></p> <p>Department of the Treasury Internal Revenue Service</p>	<p><b>Household Employment Taxes</b> (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)</p> <p>Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041. Go to <a href="http://www.irs.gov/ScheduleH">www.irs.gov/ScheduleH</a> for instructions and the latest information.</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 2em; font-weight: bold;">2024</p> <p>Attachment Sequence No. <b>44</b></p>
<p>Name of employer</p> <p><b>Barbara Oriole Trust</b></p>		<p>Social security number</p> <p>Employer identification number</p> <p><b>006900331</b></p>

Calendar year taxpayers having no household employees in 2024 don't have to complete this form for 2024.

**A** Did you pay **any one** household employee cash wages of \$2,700 or more in 2024? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☐ **Yes.** Skip lines B and C and go to line 1.  
☐ **No.** Go to line B.

**B** Did you withhold federal income tax during 2024 for any household employee?

☐ **Yes.** Skip line C and go to line 7.  
☐ **No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2023 or 2024 to **all** household employees? (**Don't** count cash wages paid in 2023 or 2024 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Don't file this schedule.  
☐ **Yes.** Skip lines 1–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes			
1	Total cash wages subject to social security tax . . . . .	1	X 925.00
2	Social security tax. Multiply line 1 by 12.4% (0.124) . . . . .	2	114.70
3	Total cash wages subject to Medicare tax . . . . .	3	X 925.00
4	Medicare tax. Multiply line 3 by 2.9% (0.029) . . . . .	4	26.82

**Figure 3.11.14-51 Delete Lines 1a or 3 if Less than the Minimum Reportable Amount**

3.11.14.26.8 (1) Accept taxpayer's entry.  
(01-01-2016)

**Line 4 - Medicare Taxes**

3.11.14.26.9 (1) Accept taxpayer's entry.  
(01-01-2016)

**Line 5 - Total cash wages subject to Additional Medicare Tax Withholding**

3.11.14.26.10 (1) Accept taxpayer's entry.  
(01-01-2016)

**Line 6 - Additional Medicare Tax Withholding**

3.11.14.26.11 (1) Accept taxpayer's entry.  
(01-01-2016)

**Line 7- Federal Income  
Tax Withheld**

3.11.14.26.12 (1) Line 8 amount is Line 8a for Tax Period 202012 - 202411.  
(01-01-2025)

**Line 8 - Total Social** (2) Compute Line 8a when it is blank by adding Lines 2c, 4, 6 and 7.  
**Security, Medicare, and**  
**Federal Income Taxes**

3.11.14.26.13 (1) Valid for Tax Period 202012 through 202411.  
(01-01-2025)

**Line 8b (202012 -** (2) Edit the entry for non-transcription if the Tax Period is invalid.  
**202411) - Nonrefundable**  
**Credit Qualified Sick and**  
**Family Leave Wages**  
**Taken Before April 1,**  
**2021**

3.11.14.26.14 (1) Valid for Tax Period 202112 through 202411.  
(01-01-2025)

**Line 8c (202112 -** (2) Edit the entry for non-transcription if the Tax Period is invalid.  
**202411) - Nonrefundable**  
**Credit Qualified Sick and**  
**Family Leave Wages**  
**Taken After March 31,**  
**2021 and Before October**  
**1, 2021**

3.11.14.26.15 (1) Valid for Tax Period 202012 and later.  
(01-01-2025)

**Line 8d (202012 -** (2) Edit the entry for non-transcription if the Tax Period is invalid.  
**202411) - Total Social**  
**Security, Medicare and**  
**Federal Income Taxes**  
**After Nonrefundable**  
**Credits**

3.11.14.26.16 (1) For 2020, Line 8e was listed as Refundable portion of credit for qualified sick  
(01-01-2025) and family leave wages from Worksheet 3.

**Line 8e (202012 -** (2) Valid for Tax Periods 202012 through 202411.  
**202411) - Refundable**  
**Credit Qualified Sick and** (3) Edit the entry for non-transcription if the Tax Period is invalid.  
**Family Leave Wages**  
**Taken Before April 1,**  
**2021**

- 3.11.14.26.17 (1) Valid for Tax Periods 202112 through 202411.  
(01-01-2025)
- Line 8f (202112 - 202411) - Refundable Credit Qualified Sick and Family Leave Wages Taken After March 31, 2021 and Before October 1, 2021** (2) Edit the entry for non-transcription if the Tax Period is invalid.
- 3.11.14.26.18 (1) For 2020, Line 8g was listed as Line 8f, Qualified Sick Leave Wages.  
(01-01-2025)
- Line 8g (202012 - 202411) - Qualified Sick Leave Wages for Leave Taken Before April 1, 2021** (2) Valid for Tax Periods 202012 through 202411.  
(3) Edit the entry for non-transcription if the Tax Period is invalid.
- 3.11.14.26.19 (1) For 2020, Line 8h was listed as Line 8g, Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages.  
(01-01-2025)
- Line 8h (202012 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages Reported on Line 8g** (2) Valid for Tax Periods 202012 through 202411.  
(3) Edit the entry for non-transcription if the Tax Period is invalid.
- 3.11.14.26.20 (1) For 2020, Line 8i was listed as Line 8h, Qualified Health Plan Expenses Allocable to Qualified Sick Leave Wages  
(01-01-2025)
- Line 8i (202012 - 202411) - Qualified Family Leave Wages for Leave Taken Before April 1, 2021** (2) Valid for Tax Periods 202012 through 202411.  
(3) Edit the entry for non-transcription if the Tax Period is invalid.
- 3.11.14.26.21 (1) For 2020, Line 8i was listed as Line 8i, Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages  
(01-01-2025)
- Line 8j (202012 - 202411) - Qualified Health Plan Expenses Allocable to Qualified Family Leave Wages Reported on Line 8i** (2) Valid for Tax Periods 202012 through 202411.  
(3) Edit the entry for non-transcription if the Tax Period is invalid.
- 3.11.14.26.22 (1) Valid for Tax Periods 202112 through 202411.  
(01-01-2025)
- Line 8k (202112 - 202411) - Qualified Sick Leave Wages for Leave Taken After March 31, 2021, and Before October 1, 2021** (2) Edit the entry for non-transcription if the Tax Period is invalid.

3.11.14.26.23

(01-01-2025)

**Line 8l (202112 - 202411)****- Qualified Health Plan****Expenses Allocable to****Qualified Sick Leave****Wages Reported on Line****8k**

(1) Valid for Tax Periods 202112 through 202411.

(2) Edit the entry for non-transcription if the Tax Period is invalid.

3.11.14.26.24

(01-01-2025)

**Line 8m (202112 -****202411) - Qualified****Family Leave Wages for****Leave Taken After March****31, 2021, and Before****October 1, 2021**

(1) Valid for Tax Periods 202112 through 202411.

(2) Edit the entry for non-transcription if the Tax Period is invalid.

3.11.14.26.25

(01-01-2025)

**Line 8n (202112 -****202411) - Qualified****Health Plan Expenses****Allocable to Qualified****Sick Leave Wages****Reported on Line 8m**

(1) Valid for Tax Periods 202112 through 202411.

(2) Edit the entry for non-transcription if the Tax Period is invalid.

3.11.14.26.26

(01-01-2022)

**Lines 10 through 12 -****FUTA Indicator Code****(FIN Code)**

(1) Edit the FUTA Indicator (FIN) Code under the "Yes/No" boxes in Part II, on page 2 of Schedule H.

(2) **Do not edit a FIN code when Part II has no significant money entries.**

(3) Edit the FIN Code based on the taxpayer's answers to questions 10, 11, and 12, in Part II of Schedule H.

(4) Edit the FUTA Yes/No Indicator using the following guidelines:

If ...	Then ...
<b>All</b> Questions 10, 11, and 12 are answered "Yes,"	Do not edit. See Figure 3.11.14-52, FUTA Yes/No Indicator.
<b>Any</b> Questions 10, 11, and 12 are answered "No,"	Edit a "1" below the "Yes/No" box for Question 12. See Figure 3.11.14-52, FUTA Yes/No Indicator.



**DRAFT**

Schedule H (Form 1040) 2024 Page **2**

**Part II Federal Unemployment (FUTA) Tax**

		Yes	No
<b>10</b>	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No" . . . . .	X	
<b>11</b>	Did you pay all state unemployment contributions for 2024 by April 15, 2025? Fiscal year filers, see instructions . . . . .	X	
<b>12</b>	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	X	

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

**When all questions are answered YES, do not edit.**

**DRAFT**

Schedule H (Form 1040) 2024 Page **2**

**Part II Federal Unemployment (FUTA) Tax**

		Yes	No
<b>10</b>	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No" . . . . .	X	
<b>11</b>	Did you pay all state unemployment contributions for 2024 by April 15, 2025? Fiscal year filers, see instructions . . . . .		X
<b>12</b>	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	X	

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.  
If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

1

**When any question is answered NO, edit FIN code 1.**

**Figure 3.11.14-52 FUTA Yes/No Indicator**

- (5) If the conditions in (4) above are not met, decide from the information given in Sections A and B in Part II of Schedule H using the chart below:

If ...	Then ...
Entries are present in Section A only,	Do not edit.
Entries are present in Section B only,	Edit a "1" below the "Yes/No" box for Question 12.
Entries are present in <b>both</b> Section A and Section B,	<ol style="list-style-type: none"> <li>Delete the entries in Section A.</li> <li>Edit a "1" below the "Yes/No" box for Question 12. See Figure 3.11.14-53, Entries in Both Sections A and B.</li> </ol>
Entries are not present in <b>either</b> Section A or Section B,	Do not edit.

**When there are entries in both sections A and B, delete entries in section A and edit a 1 below the YES/NO box for question 12.**

3.11.14.26.27  
(01-01-2022)

- (1) Circle all states when more than one State Code or state name is present on line 13.
- (2) Edit the State Code from the taxpayer's address listed in the entity part of the return when there are no State Codes or state names present.
- (3) Valid State Codes are the fifty states plus the District of Columbia, the U.S. Virgin Islands and Puerto Rico.
  - a. For a complete listing of valid State Codes, see below:

State Code	State
AL	Alabama
AK	Alaska
AZ	Arizona
AR	Arkansas
CA	California

State Code	State
CO	Colorado
CT	Connecticut
DC	District of Columbia
DE	Delaware
FL	Florida
GA	Georgia
HI	Hawaii
ID	Idaho
IL	Illinois
IN	Indiana
IA	Iowa
KS	Kansas
KY	Kentucky
LA	Louisiana
ME	Maine
MD	Maryland
MA	Massachusetts
MI	Michigan
MN	Minnesota
MS	Mississippi
MO	Missouri
MT	Montana
NE	Nebraska
NV	Nevada
NH	New Hampshire
NJ	New Jersey
NM	New Mexico
NY	New York
NC	North Carolina
ND	North Dakota
OH	Ohio
OK	Oklahoma

State Code	State
OR	Oregon
PA	Pennsylvania
PR	Puerto Rico
RI	Rhode Island
SC	South Carolina
SD	South Dakota
TN	Tennessee
TX	Texas
UT	Utah
VT	Vermont
VA	Virginia
VI	U.S. Virgin Islands
WA	Washington
WV	West Virginia
WI	Wisconsin
WY	Wyoming

(4) Edit Line 13 as follows:

If ...	Then ...
The State Code is present,	Underline the State Code on Line 13.
The State Name is spelled out (not abbreviated as a State Code),	Edit the correct State Code. See <b>table above</b>
More than one State Code or State Name is present,	Circle all State Codes and continue editing the return.
There are no State Codes or State Names present,	Edit the State Code that corresponds with the taxpayer's address listed in the entity section of Form 1041.

3.11.14.26.28

(01-01-2016)

**Line 14 - FUTA**

**Contributions Paid**

(1) "X" Line 14 when the taxpayer has notated "0%", "0% RATE", or "ZERO PERCENT RATE", etc. as the **only** entry.

3.11.14.26.29  
(01-01-2016)

**Line 15 - Total FUTA Wages**

- (1) Accept taxpayer's entry.

3.11.14.26.30  
(01-01-2016)

**Line 16 - FUTA Tax**

- (1) Accept taxpayer's entry.

3.11.14.26.31  
(01-01-2022)

**Line 17, Column (a) - FUTA State Code**

- (1) A valid State Code (two alpha characters) must be present if there are significant entries in Section B of Schedule H.
- (2) Valid State Codes are the fifty states plus the District of Columbia, the U.S. Virgin Islands and Puerto Rico. See IRM 3.11.14.26.27(3), Line 13 - State Code, for a complete listing of valid State Codes.
- (3) Edit Line 17(a) as follows:

If ...	Then ...
One or two State Codes are present,	Underline the State Codes.
More than two State Codes are present, or taxpayer notates SEE ATTACHED,	Delete all State Codes.
The State Name is spelled out (not abbreviated as a State Code),	1. Delete the State Name. 2. Edit the correct two-character State Code.
There are no State Codes or State Names present,	Edit the State Code that corresponds with the taxpayer's address listed in the Entity section of Form 1041.

3.11.14.26.32  
(01-01-2016)

**Line 18, Column (h) - FUTA Contributions Paid**

- (1) "X" Line 18 when the taxpayer has written "0%", "0% RATE", or "ZERO PERCENT RATE" as the **only** entry.

3.11.14.26.33  
(01-01-2016)

**Line 19 - FUTA Total Tentative Credit**

- (1) Compute and edit Line 19 when it is blank by adding Lines 18(g) and 18(h).
- (2) Edit line 19 of Schedule H as follows:

If ...	Then ...
Line 19 is blank, but an entry is present on Line 18(g) and 18(h),	Compute Line 19 by adding Lines 18(g) and 18(h).
Lines 19, 18(g), and 18(h) are <b>all</b> blank, but an entry is present on Line 17(g) and 17(h),	Compute Line 19 by adding Rows 1 and 2 of Lines 17(g) and 17(h).
Lines 19, 18g, and 18(h) are all blank and Line 17(g) and 17(h) are also blank,	<ol style="list-style-type: none"> <li>1. Do not edit.</li> <li>2. Continue editing the return.</li> </ol>

3.11.14.26.34  
(01-01-2016)  
**Line 20 - Total FUTA Wages**

- (1) Accept taxpayer's entry.

3.11.14.26.35  
(01-01-2016)  
**Line 24 - FUTA Tax**

- (1) Accept taxpayer's entry.

3.11.14.26.36  
(01-01-2025)  
**Loose Schedule H**

- (1) Taxpayers who are not required to file Form 1041 can still be required to file Schedule H (Form 1040). These taxpayers will file Schedule H alone.

If a loose Schedule H is received ...	Then ...
With a payment,	The Deposit function will notate "LOOSE SCHEDULE H" on the form and forward it to Code and Edit.
Without a payment,	Receipt & Control will route the Schedule H directly to Code and Edit.

- (2) Route loose Schedules H to Receipt and Control, Media Transport Unit when "TRUST" or "ESTATE" is not noted in the Name Line.

**Note:** Work leaders will review all forms to ensure transshipment is required prior to forwarding to the Media Transport Unit.

- (3) Process all loose filed Schedule H with "TRUST" or "ESTATE" notated on the Name Line as BMF. Also, process as BMF, any loose filed Schedule H received with an EIN and a BMF Name Line (e.g., Kennedy Christian Church, Johnson's Home for the Elderly).
- (4) Loose filed Schedule H received with remittance will have already been researched to obtain the Tax Period Ending and decide whether the taxpayer had a filing requirement for a Form 1041 (MFT 05) or a Form 1040 (MFT 30).

- **Calendar Year Schedule H With Remittance** - shown by the notation "LOOSE BMF SCHEDULE H" or "LOOSE BMF SCHEDULE H, 200X12" on Schedule H.
- **Fiscal Year Schedule H With Remittance** - shown by the same notation as calendar year filers, **except** the Tax Period Ending will be other than blank or "12".

**Example:** The notation might read "LOOSE BMF SCHEDULE H, 200X06".

- **Calendar or Fiscal Year Schedule H With No Remittance** - Schedule will not have any notation.

3.11.14.26.36.1

(01-01-2025)

## Loose Filed Calendar Year Schedule H (with Remittance)

- (1) Loose filed Calendar Year Schedule H received with remittance will have the notation "LOOSE BMF SCHEDULE H" or "LOOSE BMF SCHEDULE H, 200X12". Edit the tax year of the loose filed Schedule H as follows:

If ...	Then ...
TY 2011 or later,	<ol style="list-style-type: none"> <li>1. Prepare a Dummy Form 1041 (see (2) below).</li> <li>2. Edit Action Code 480.</li> </ol>
TY 2010 through 1995,	<ol style="list-style-type: none"> <li>1. Prepare a "Dummy" Form 1041 (see Item (2), below).</li> <li>2. Edit CCC "8".</li> <li>3. Continue processing the "Dummy" Form 1041 and Schedule H.</li> </ol>
TY 1994 and Prior,	Send Schedule H back to the taxpayer.

- (2) **"Dummy" Form 1041 Procedures** - When preparing a "Dummy" Form 1041, ensure that **all** the following information is entered:
- a. Complete the Entity part of the return using information given from the Name Line at top of Page 1 and the Signature and Address Sections at bottom of Page 2.
  - b. Edit Fiduciary Code "4" and Trust Code "3" Family Estate Trust.
  - c. Edit lines 7 and 18b Schedule G and Form 1041, Line 26 as follows:

If ...	Then ...
Line 8, Schedule H has an amount,	Edit the amount to Line 7, Schedule G.
Line 8e, Schedule H, has an amount (202012 - 202411),	Edit the amount to Line 18b, Schedule G.
Line 8f, Schedule H, has an amount (202012 - 202411),	Edit the amount to Line 18b, Schedule G.
Line 26, Schedule H, has an amount,	Edit the amount to Line 7, Schedule G.

3.11.14.26.36.2  
(01-01-2022)

**Loose Filed Calendar Year Schedule H (without Remittance)**

- (1) Loose filed Calendar Year Schedule H received without remittance will not have any indication of the Tax Period Ending or the Filing Requirement notated on the document.
- (2) Assume that the Schedule H was filed for an IMF (Form 1040) account unless the taxpayer has notated "TRUST" or "ESTATE" on Schedule H. If this is notated, process as a BMF (Form 1041) return:
  - a. Follow local procedures for researching the BMF and edit the Tax Period Ending and Filing Requirement as follows:

If ...	Then ...
Calendar Year Return,	<ol style="list-style-type: none"> <li>1. Prepare a "Dummy" Form 1041.</li> <li>2. Continue processing the "Dummy" Form 1041 and Schedule H.</li> </ol>
Fiscal Year Return,	Process as instructed in IRM 3.11.14.26.36.3, Loose Filed Fiscal Year Schedule H (with or without Remittances).

3.11.14.26.36.3  
(01-01-2025)

**Loose Filed Fiscal Year Schedule H (with or without Remittance)**

- (1) Federal employment taxes for household employees must be reported on a calendar year basis on Schedule H (Form 1040) for Tax Year ending 1995 or later.
- (2) Process all loose filed Fiscal Year Schedule H's as follows:
  - a. **Issue Letter 177C** to the taxpayer using an approved Correspondence Action Sheet. Enter the following in the "Fill-Ins" Section of the approved Correspondence Action Sheet:

WE CANNOT PROCESS YOUR SCHEDULE H (FORM 1040) AS FILED WITHOUT A COMPLETED FORM 1041 (U.S. INCOME TAX RETURN FOR ESTATES AND



TRUSTS). THE INFORMATION REPORTED ON LINE 6 OF YOUR FORM 1041, SCHEDULE G, MUST BE SUPPORTED BY THE INFORMATION ON YOUR SCHEDULE H.

EFFECTIVE TY 1995, FEDERAL EMPLOYMENT TAXES FOR HOUSEHOLD EMPLOYEES MUST BE REPORTED ON A CALENDAR YEAR BASIS ON SCHEDULE H (FORM 1040). IF YOU FILED YOUR SCHEDULE H TO REPORT HOUSEHOLD EMPLOYMENT TAX (HET) FOR A FISCAL YEAR ENDING IN 2011, YOUR SCHEDULE H must HAVE HET FOR THE PERIOD JANUARY 1, 2010, THROUGH DECEMBER 31, 2010. RETURNS FILED WITH A FISCAL YEAR ENDING IN 2010 must HAVE HET FOR THE PERIOD JANUARY 1, 2009, THROUGH DECEMBER 31, 2009.

WE WILL APPLY THE PAYMENT YOU SENT AS AN ESTIMATED PAYMENT TO YOUR FORM 1041 ACCOUNT FOR THE FISCAL PERIOD ENDING IN 2010. THE PAYMENT WILL BE APPLIED UNDER EMPLOYEE IDENTIFICATION NUMBER (EIN). IF THIS IS NOT THE CORRECT EIN, PLEASE LET US KNOW.

**Note:** Use this paragraph for Remittance returns only.

IF THE TAXES WERE ERRONEOUSLY REPORTED AND YOU DO NOT WANT YOUR PAYMENT APPLIED BUT INSTEAD WANT EITHER A REFUND OR THE PAYMENT NEEDS TO BE APPLIED TO ANOTHER TAX PERIOD, PLEASE WRITE TO US AT THE ADDRESS AT THE TOP OF THIS LETTER. IF YOU PREFER, YOU MAY CALL THE IRS TELEPHONE NUMBER LISTED IN THE LOCAL DIRECTORY. AN EMPLOYEE THERE must BE ABLE TO HELP YOU, BUT THE OFFICE AT THE ADDRESS SHOWN ON THIS LETTER IS THE MOST FAMILIAR WITH YOUR CASE.

**Note:** Use this paragraph for Remittance returns only.

3.11.14.26.36.4  
(01-01-2016)

**Loose Filed Amended  
Schedule H**

- (1) If the taxpayer has filed a Schedule H (Form 1040) with the notation "AMENDED", "SUPPLEMENTAL", "CORRECTION" or any other phrase signifying that the filing is for other than the original filing of the Schedule H:

- Edit CCC "G" (Amended Return) on the "Dummy" Form 1041.
- Continue editing the return.

3.11.14.27  
(01-01-2022)

**Schedule D (Form 1041)  
- Capital Gains and  
Losses**

- (1) Only accept a Schedule D (Form 1041) version. If a Schedule D other than a Schedule D (Form 1041) version is submitted to support the entry on line 4 (Form 1041), then correspond for the Schedule D (Form 1041).
- (2) Edit Schedule D in dollars only.
- (3) Only one Schedule D is processed. If more than one is attached, Do the following:

**Note:** If Line 19(3)/20 is blank, compute by adding Lines 19(1) and 19(2), Use the comparison with Line 4, Form 1041. It is not necessary to edit Line 19(3).

If ...	Then ...
Line 4 of Form 1041 equals Line 19(3)/20 of one of the Schedules D,	1. Process the Schedule D that matches Line 4 of Form 1041. Ensure that it is the first Schedule D in sequence order.
Line 4 of Form 1041 equals the combined totals of the multiple Schedules D Line 19(3)/20,	1. Edit the combined totals of the Schedules D to the first Schedule D. 2. Bracket if negative.
Line 4 of Form 1041 equals Line 19(3) or Line 20 on more than one of the attached Schedules D,	1. X any Schedules D with annotations such as Alternative Minimum Tax, AMT, S-Corp part, ESBT part, etc.
Line 4 of Form 1041 <b>doesn't equal</b> Line 19(3) or Line 20 on any of the attached Schedules D,	Correspond for the correct Schedule D amount.

3.11.14.27.1

(01-01-2020)

**Schedule D, Part I and II  
(Page 1)**

- (1) Transcription of page 1, Schedule D will be for tax year 2013 and subsequent tax returns with a current revision of Schedule D attached. We are capturing the data entered on the Schedule D. If a 201311 or prior revision is used, convert page 2 line numbers and edit as necessary. Line through the line numbers on page 1, Schedule D.

3.11.14.27.2

(03-07-2024)

**Schedule D, Part III,  
(Page 2)**

- (1) When Schedule D (Form 1041) is attached the following lines will be transcribed from Schedule D, Part III Column 2, Page 2.
- Line 17 (Net Short-Gain or Loss) - Positive or negative.
  - Line 18a (Net Long-Term Gain or Loss) - Positive or negative.
  - Line 18b (Unrecaptured Section 1250 Gain) - Positive only. **Don't** "X" if negative.
  - Line 18c (28% Rate Gain or Loss) - Positive or negative.
  - Line 19 (Total Net Gain or Loss) - Positive or negative.
- (2) Line 4 is verified with entries, if any reported on Schedule D, Part III, columns (1), (2), and/or (3).
- a. "Dummy" Schedule D, Page 2 if missing, if return is TY 2013 or later:
- Exception:** Do not verify or "dummy" if attached to a "Nontaxable" Grantor Trust. Do not Dummy if corresponding for other missing items, has the request for Schedule D in the correspondence.

If ...	Then ...
The Schedule D, Line 7 amount equals Line 4 (Form 1041) and no amount on Schedule D, Line 16,	1. Edit the Line 7 amount to Lines 17(2) and 19(2). 2. Bracket if negative.

If ...	Then ...
The Schedule D, Line 16 amount equals Line 4 (Form 1041) and no amount on Schedule D, Line 7,	<ol style="list-style-type: none"> <li>1. Edit the Line 16 amount to Lines 18a (2) and 19 (2).</li> <li>2. Bracket if negative.</li> </ol>
The total of Schedule D, Lines 7 and 16 equals Line 4 (Form 1041),	<ol style="list-style-type: none"> <li>1. Edit the Line 7 amount to Lines 17(2).</li> <li>2. Edit the Line 16 amount to Lines 18a(2).</li> <li>3. Compute the total of Lines 17(2) and 18a(2). Edit the total to Line 19(2).</li> <li>4. Bracket if negative.</li> </ol>
The total of Schedule D, Lines 7 and 16 <b>doesn't</b> equal Line 4 (Form 1041),	<ol style="list-style-type: none"> <li>1. Do not dummy Schedule D, Page 2.</li> <li>2. Correspond.</li> </ol> <p><b>Exception:</b> Don't correspond if negative amount.</p>

If Schedule D, Part III, Columns (1) and (2) are both blank ...	And ...	Then ...
Line 17,	Schedule D, Line 7 has an entry,	<ol style="list-style-type: none"> <li>1. Edit the amount from Line 7 to Line 17(2).</li> <li>2. Bracket if negative.</li> </ol>
Line 17,	Schedule D, Line 7 is <b>blank</b> but there are entries in Lines 1a - 6, Column (h),	<ol style="list-style-type: none"> <li>1. Compute the total of Lines 1a - 6 Column (h) and edit to Line 17(2).</li> <li>2. Bracket if negative.</li> </ol>
Line 18a,	Schedule D, Line 16 has an entry,	<ol style="list-style-type: none"> <li>1. Edit the amount from Line 16 to Line 18a (2).</li> <li>2. Bracket if negative.</li> </ol>

If Schedule D, Part III, Columns (1) and (2) are both blank ...	And ...	Then ...
Line 18a,	Schedule D, Line 16 is <b>blank</b> but there are entries in Lines 8a - 15, Column (h),	<ol style="list-style-type: none"> <li>1. Compute the total of Lines 8a - 15, Column (h) and edit to Line 18a (2).</li> <li>2. Bracket if negative.</li> </ol>

If ...	And ...	Then ...
Line 19 is blank,	Entry(s) present in Line 17, Column (2) and/or Line 18a, Column (2),	<ol style="list-style-type: none"> <li>1. Compute the total of Line 17(2) and Line 18a(2).</li> <li>2. Edit the amount to Line 19(2).</li> <li>3. Bracket if negative.</li> </ol>

- (3) Verify Line 4 of Form 1041 with amounts reported on Schedule D, Part III as follows:

**Exception:** If the ESBT box is checked on Form 1041, **don't** edit money amounts from Schedule D to Line 4 of Form 1041.

If ...	And ...	Then ...
Line 4 has a <b>positive</b> entry,	Line 4 <b>equals</b> Line 19(3),	Do not edit.
Line 4 has a <b>positive</b> entry,	Line 4 doesn't equal Line 19(3), <b>Note:</b> Compute line 19(3) when necessary.	<ol style="list-style-type: none"> <li>1. "X" the amount on Line 4.</li> <li>2. Edit the amount reported on Line 19(3) of Schedule D in its place.</li> </ol>
Line 4 has a	Line 4 <b>equals</b> Line 20 (Line 19(3), if Line 20 is blank, zero or illegible),	Do not edit.

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#

If ...	And ...	Then ...
Line 4 has a	Line 4 <b>doesn't equal</b> Line 20 (Line 19(3), if Line 20 is blank, zero, or illegible),	<ol style="list-style-type: none"> <li>1. "X" the amount on Line 4.</li> <li>2. Edit the amount reported on Line 20 (Line 19(3) if Line 20 is blank, zero, or illegible) in its place.</li> <li>3. Bracket the edited amount.</li> </ol> <p><b>Note:</b> Do not edit more than</p>
Line 4 has a	Form 1041 <b>is not</b> a final return,	<ol style="list-style-type: none"> <li>1. "X" the amount on Line 4.</li> <li>2. Line 4.</li> <li>3. Bracket the edited amount.</li> </ol> <p>See Figure 3.11.14-54, Line 4 - Capital Gains and Losses (Sch D, Form 1041).</p>
Line 4 has a	Form 1041 is a final return,	DO not edit.
Line 4 is blank, zero, or illegible,	A <b>positive</b> entry, a gain is present on Line 19(3),	Edit the amount from Line 19(3) to Line 4 of Form 1041. See Figure 3.11.14-55, Line 4 blank - Schedule D Income/ Loss.
Line 4 is blank, zero, or illegible,	(Line 19(3), if Line 20 is blank, zero, or illegible),	<ol style="list-style-type: none"> <li>1. Edit the amount from Line 20 (Line 19(3) if Line 20 is blank, zero, or illegible) to Line 4 of Form 1041.</li> <li>2. Bracket the edited amount.</li> </ol>

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DRAFT

Form 1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Go to [www.irs.gov/Form1041](https://www.irs.gov/Form1041) for instructions and the latest information.

2024

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☐ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate—Ch. 7

☐ Bankruptcy estate—Ch. 11

☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions)

F Check applicable boxes:

☐ Initial return

☐ Final return

☐ Amended return

☐ Net operating loss carryback

☐ Change in trust's name

☐ Change in fiduciary

☐ Change in fiduciary's name

☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ☐ Trust TIN

For calendar year 2024 or fiscal year beginning , 2024, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

C Employer identification number

Name and title of fiduciary

D Date entity created

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

City or town, state or province, country, and ZIP or foreign postal code

☐ Described in sec. 4947(a)(1). Check here if not a private foundation ☐

Santa Fe, NM 87501

☐ Described in sec. 4947(a)(2)

1 Interest income

2a Total ordinary dividends

3 Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

4 Business income or (loss). Attach Schedule C (Form 1040)

5 Capital gain or (loss). Attach Schedule D (Form 1041)

6 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)

1 440.00

2a

3

4 (3000) X <6,800.00>

5

6

DRAFT

Schedule D (Form 1041) 2024

Page 2

Part III Summary of Parts I and II

Caution: Read the instructions before completing this part.

17 Net short-term gain or (loss)

18 Net long-term gain or (loss):

a Total for year

b Unrecaptured section 1250 gain (see line 18 of the worksheet)

c 28% rate gain

19 Total net gain or (loss). Combine lines 17 and 18a

17

18a

18b

18c

19

(1) Beneficiaries' (see instr.)

(2) Estate's or trust's

(3) Total

<6,800.00>

<6,800.00>

<6,800.00>

<6,800.00>

<6,800.00>

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and don't complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.

Part IV Capital Loss Limitation

20 Enter here and enter as a (loss) on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4c, if a trust), the smaller of:

a The loss on line 19, column (3); or b \$3,000

20 ( 3,000.00 )

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 23 (or Form 990-T, Part I, line 11), is a loss, complete the Capital Loss Carryover Worksheet in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Figure 3.11.14-54 Line 4 - Capital Gains and Losses (Sch D, Form 1041)

3.11.14.27.2

Internal Revenue Manual

Cat. No. 33490M (11-07-2024)  
Any line marked with a #  
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**DRAFT**

Form **1041** Department of the Treasury—Internal Revenue Service  
**U.S. Income Tax Return for Estates and Trusts**  
Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

**2024** OMB No. 1545-0092

**A** Check all that apply:  
☐ Decedent's estate  
☐ Simple trust  
☒ **3** Complex trust  
☐ Qualified disability trust  
☐ ESBT (S portion only)  
☐ Grantor type trust  
☐ Bankruptcy estate—Ch. 7  
☐ Bankruptcy estate—Ch. 11  
☐ Pooled income fund

**B** Number of Schedules K-1 attached (see instructions)

**C** Employer identification number  
**00-0943217**

**D** Date entity created

**E** Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.  
☐ Described in sec. 4947(a)(1). Check here if not a private foundation ☐  
☐ Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback  
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election ☐ Trust TIN

**1** Interest income

**2a** Total ordinary dividends

**b** Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust

**3** Business income or (loss). Attach Schedule C (Form 1040)

**4** Capital gain or (loss). Attach Schedule D (Form 1041)

**5** Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)

**6** Farm income or (loss). Attach Schedule F (Form 1040)

**Income**

**1** 225

**2a** 1825

**3**

**4** 1825

**5**

**6**

**DRAFT**

Schedule D (Form 1041) 2024 Page **2**

**Part III Summary of Parts I and II**  
Caution: Read the instructions before completing this part.

(1) Beneficiaries' (see instr.) (2) Estate's or trust's (3) Total

**17** Net short-term gain or (loss)

**18** Net long-term gain or (loss):  
**a** Total for year  
**b** Unrecaptured section 1250 gain (see line 18 of the worksheet)  
**c** 28% rate gain

**19** Total net gain or (loss). Combine lines 17 and 18a

**Note:** If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and don't complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.

**Part IV Capital Loss Limitation**

**20** Enter here and enter as a (loss) on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4c, if a trust), the smaller of:  
**a** The loss on line 19, column (3); or **b** \$3,000

**Note:** If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 23 (or Form 990-T, Part I, line 11), is a loss, complete the Capital Loss Carryover Worksheet in the instructions for your capital loss carryover.

**17**

**18a** 1825

**18b**

**18c**

**19** 1825

**20** ( )

**A positive amount edited to line 4 of Form 1041 is supported by line 19(3), Schedule D, Part III.**  
**A negative amount is supported by line 20, Schedule D, Part IV or line 19(3) if line 20 is blank, zero, illegible or missing.**

Figure 3.11.14-55 Line 4 blank - Schedule D Income/Loss

3.11.14.27.3  
(01-01-2023)  
**Schedule D, Part V  
(Page 2)**

(1) Schedule D, Part V, page 2, Tax Computation Using Maximum Capital Gains Rates, is completed by the taxpayer when both Lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, Line 2b (2) and Form 1041, line 23 is more than zero.

(2) If Line 43 is blank, compute by adding Lines 37, 41, and 42.

- (3) If an amount is present on Line 23 of Schedule D and Form 1041, Page 1 Line 2b (2) is blank, edit the amount from Schedule D, Line 23 to Line 2b(2) of Form 1041.

**Exception:** If the ESBT box is checked on Form 1041, do not edit the amount to Line 2b (2) of Form 1041.

- (4) If a positive amount is present on Line 45 of Schedule D and Line 1a of Schedule G is blank, edit amount from Line 45 to Line 1a of Schedule G.

3.11.14.27.4  
(01-01-2025)  
**Schedule D-1,  
Continuation**

- (1) Schedule D-1 (Form 1041) is used to report gains and losses from the sale or exchange of capital assets if there are more transactions to report than spaces on Lines 1a or 6a of Schedule D

**Note:** Schedule D-1 is not valid for returns after 201212.

- (2) Schedule D-1 must be attached to support Line 1b and/or Line 6b of Schedule D.

**Note:** Do not correspond for missing Schedule D-1 unless you are corresponding for other items and the return is 201212 or earlier.

- (3) If an amount is present on Line 6b of Schedule D and Schedule D-1 or supporting attachment is missing:

If ...	Then ...
Corresponding for other missing information, i.e., Schedules, Forms, signature, etc.,	Add the request for missing Schedule D-1 in the correspondence to the filer.
No other correspondence items,	Do not edit.

- (4) Move Schedule D-1 out of the sequence order for Form 1041.

3.11.14.28  
(01-01-2025)  
**Form 8949 - Sales and  
Other Dispositions of  
Capital Assets**

- (1) Form 8949 is valid for Tax Periods 201712 and later.
- (2) The Form 8949 must be placed in sequenced order following Schedule D. If there are more than one Form 8949 attached, sequence the Form 8949 with the edited data. See IRM 3.11.14.3.3, Sequence - Form 1041.

3.11.14.28.1  
(01-01-2022)  
**Line 1(f) - Part I  
Short-Term (Page 1)**

- (1) If the taxpayer has entered a “Z” or “Y” in any rows of Part I, Line 1, Column (f), edit a CCC “M”.
- (2) If a code “Z” is present for any row on Line 1, Column (f), then edit the first line row with the code “Z” as follows:

If ...	Then ...
An EIN is present in column (a)	Underline the EIN
No EIN is present or is eligible in column (a)	Do not edit.



If ...	Then ...
A Date Acquired present in column (b)	Underline the Date Acquired present
No Date Acquired present or is eligible in column (b)	Do not edit.
A dollar amount is present in column (g).	Underline the dollar amount.
No dollar amount is present in column (g).	Do not edit.
If more than one row has a "Z" in Column (f)	Edit a "Z-1" to the right margin of Part I, Line 1, Row 1.

- (3) If a code "Y" is present for any row on Line 1, Column (f), then edit the first line row with the code "Y" as follows:

If ...	Then ...
An EIN is present in column (a)	Underline the EIN
No EIN is present or is eligible in column (a)	Do not edit.
A Date Acquired present in column (b)	Underline the Date Acquired present
No Date Acquired present or is eligible in column (b)	Do not edit.
A dollar amount is present in column (g).	Underline the dollar amount.
No dollar amount is present in column (g).	Do not edit.
If more than one row has a "Y" in Column (f)	Edit a "Y-1" to the right margin of Part I, Line 1, Row 1.

3.11.14.28.2  
(01-01-2022)  
**Line 1(f) - Part II**  
**Long-Term (Page 2)**

- (1) If the taxpayer has entered a "Z" or "Y" in any of the rows in Part II, Line 1, Column (f), edit a CCC "M".
- (2) If a code "Z" is present for any row on Line 1, Column (f), then edit the first line row with the code "Z" as follows:

If ...	Then ...
An EIN is present in column (a)	Underline the EIN

If ...	Then ...
No EIN is present or is eligible in column (a)	Do not edit.
A Date Acquired present in column (b)	Underline the Date Acquired present
No Date Acquired present or is eligible in column (b)	Do not edit.
A dollar amount is present in column (g).	Underline the dollar amount.
No dollar amount is present in column (g).	Do not edit.
If more than one row has a "Z" in Column (f)	Edit a "Z-1" to the right margin of Part II, Line 1, Row 1.

- (3) If a code "Y" is present for any row on Line 1, Column (f), then edit the first line row with the code "Y" as follows:

If ...	Then ...
An EIN is present in column (a)	Underline the EIN
No EIN is present or is eligible in column (a)	Do not edit.
A Date Acquired present in column (b)	Underline the Date Acquired present
No Date Acquired present or is eligible in column (b)	Do not edit.
A dollar amount is present in column (g).	Underline the dollar amount.
No dollar amount is present in column (g).	Do not edit.
If more than one row has a "Y" in Column (f)	Edit a "Y-1" to the right margin of Part II, Line 1, Row 1.

3.11.14.29  
(01-01-2025)

**Form 8995 / Form 8995-A - Qualified Business Income Deduction**

- (1) This subsection has instructions for processing one of the following two forms:
  - Form 8995, Qualified Business Income Deduction Simplified Computation
  - Form 8995-A, Qualified Business Income Deduction
- (2) These forms will only be edited for Tax Period 201912 and later.
- (3) The Form 8995 or Form 8995-A must be placed in sequenced order following Form 8949.

- (4) If an amount is present on Line 20, Form 1041, then Form 8995 or Form 8995-A must be attached. Do not correspond if missing, the return will systemically go to ERS for correction.

3.11.14.29.1  
(01-01-2021)  
**Line 3 or Line 2 -  
Qualified Business Net  
Loss Carryforward**

- (1) Line 3 is from Form 8995 and Line 2 is from Form Schedule C (Form 8995-A).  
(2) If an amount is present, accept the entry.

3.11.14.29.2  
(01-01-2020)  
**Line 5 or Line 27 -  
Qualified Business  
Income Component**

- (1) Line 5 is from Form 8995 and Line 27 is from Form 8995-A.  
(2) If an amount is present, accept the entry.

3.11.14.29.3  
(01-01-2021)  
**Line 7 or Line 29 -  
Qualified REIT Dividends  
and PTP Loss  
Carryforward**

- (1) Line 7 is from Form 8995 and Line 29 is from Form 8995-A.  
(2) If an amount is present, accept the entry.

3.11.14.29.4  
(01-01-2020)  
**Line 9 or Line 31 -  
Qualified REIT/PTP  
Component**

- (1) Line 9 is from Form 8995 and Line 31 is from Form 8995-A.  
(2) If an amount is present, accept the entry.

3.11.14.29.5  
(01-01-2020)  
**Line 12 or Line 34 - Net  
Capital Gains**

- (1) Line 12 is from Form 8995 and Line 34 is from Form 8995-A.  
(2) If an amount is present, accept the entry.

3.11.14.29.6  
(01-01-2021)  
**Line 16 or Line 6 - Total  
Qualified Business Loss  
Carryforward**

- (1) Line 16 is from Form 8995 and Line 6 is from Form Schedule C (Form 8995-A).  
(2) If an amount is present, accept the entry.

3.11.14.29.7  
(01-01-2020)  
**Line 38 - Domestic  
Production Activities  
Deduction**

- (1) Line 38 is from Form 8995-A.  
(2) If an amount is present, accept the entry.

3.11.14.29.8  
(01-01-2021)

**Line 17 or Line 40 - Total  
Qualified REIT Dividends  
and PTP Loss  
Carryforward**

- (1) Line 17 is from Form 8995 and Line 40 is from Form 8995-A.
- (2) If an amount is present, accept the entry.

3.11.14.30  
(01-01-2025)

**Form 4136 - Credit for  
Federal Tax Paid on  
Fuels**

- (1) Form 4136, Credit for Federal Tax Paid on Fuels, must be attached if a significant entry is present on Line 17, Schedule G. **Correspond** if Form 4136 is missing.
- (2) Form 4136 must be placed in sequence order.
- (3) If Fuel Tax Credit is claimed on Line 17, Schedule G and Form 4136 is attached:
  - Perfect column (d) if blank when there is an entry in Column 9(c).
  - Column (d) must equal Line 17, Form 4136. If perfection is not possible, **correspond**.
- (4) **Code and Edit is not required to renumber the lines on prior year Form 4136 to current year format.** Column (d) credit amounts are transcribed using the corresponding Credit Reference Number (CRN) in Column (e).

3.11.14.31  
(01-01-2025)

**Form 8978 - Partner's  
Audit Liability Under  
Section 6226**

- (1) The form will only be edited for Tax Period 201712 and later.
- (2) Place Form 8978 and or Schedule A (Form 8978) in sequence order and must follow Form 4136 if any if the following apply:
  - Any of the "Source of review year adjustments" check boxes are checked on Form 8978 or Schedule A (Form 8978).
  - Significant entries are present on Form 8978, Part I, Line 14, Part II, Line 16, or Part III, Line 18.

**Note:** No editing is required for these lines.

3.11.14.31.1  
(01-01-2025)

**Source of Review Year  
Adjustment Check  
Boxes (Form 8978 and  
Schedule A (Form 8978))**

- (1) Located just below the Name of Partners box for Form 8978 and Schedule A (Form 8978).
- (2) The Check Boxes are valid for Tax Period 202112 and later.
- (3) If the tax period is not valid, edit the check boxes for non-transcription.
- (4) If the tax period is valid, edit the digit to the right margin of Form 8978, Part I row as follows:

If...	And...	Then...
Only Form 8978 is attached,	One or more of the boxes are checked,	Edit: a. "1" if the BBA check box is marked. b. "2" if the AAR check box is marked. c. "3" if Both the BBA and AAR check boxes are marked.
Form 8978 and Schedule A (Form 8978) are attached,	The boxes on Form 8978 and Schedule A (Form 8978) are marked the same,	On Form 8978, edit the Form 8978 Source of Review Year Adjustment Check Box digit using the Form 8978 data to determine the code.
Form 8978 and Schedule A (Form 8978) are attached,	The boxes on Form 8978 are marked differently on Schedule A (Form 8978),	On Form 8978, edit on Form 8978 Source of Review Year Adjustment Check Box digit using the Schedule A (Form 8978) data to determine the code.
Only Schedule A (Form 8978), is attached,		No editing is required.

3.11.14.31.2  
(01-01-2020)

**Line 14, Part I - Total Reporting Year Tax**

- (1) The amount is positive or negative.
- (2) If the entry is a negative amount, then edit the amount as negative.

3.11.14.31.3  
(01-01-2020)

**Line 16, Part II - Total Penalties**

- (1) If an amount is present, accept the entry.

3.11.14.31.4  
(01-01-2020)

**Line 18, Part III - Total Interest Amount**

- (1) If an amount is present, accept the entry.

3.11.14.32  
(01-01-2025)  
**Form 965-A - Individual  
Report of Net 965 Tax  
Liability**

- (1) This form is only filed for Tax Period 201712 and later or until the taxpayer's liability is paid in full. If the Tax Period on the return is 201711 and prior, then edit the Form 965-A for non-transcription.
- (2) Place Form 965-A in sequence order and must follow Form 8978.
- (3) If an amount is present on Line 25, Form 1041 or Line 15, Part II, Schedule G, and Form 965-A is not attached, then correspond for Form 965-A.

**Exception:** For Tax Period 202112 and later returns **do not correspond**. Form 965-A will not be attached to Form 1041 or 1041-N for Tax Year 2021 and later.

- (4) Edit CCC "J" if the return is shown as Section 965 return as follows:

If ...	Then ...
Tax Period is 202012 and later,	Any of the following apply: <ol style="list-style-type: none"> <li>a. Amount on Line 25, Form 1041 (Line 19, Form 1041-N).</li> <li>b. Amount on Line 15, Sch. G, Part II, Form 1041.</li> <li>c. Form 965-A attached and:               <ul style="list-style-type: none"> <li>• Amount on Line 4, Columns (a), (j) or (k).</li> <li>• Amount on Line 4, Columns (f), Part II.</li> </ul> </li> <li>d. "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements.</li> </ol>
Tax Period is 201912 - 202011,	Any of the following apply: <ol style="list-style-type: none"> <li>a. Amount on Line 25, Form 1041 (Line 19, Form 1041-N).</li> <li>b. Amount on Line 15, Sch. G, Part II, Form 1041.</li> <li>c. Form 965-A attached and:               <ul style="list-style-type: none"> <li>• Amount on Line 3, Columns (a), (j) or (k).</li> <li>• Amount on Line 3, Columns (f), Part II.</li> </ul> </li> <li>d. "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements.</li> </ol>

If ...	Then ...
Tax Period is 201812 - 201911,	Any of the following apply: a. Amount on Line 24, Form 1041 (Line 19, Form 1041-N). b. Amount on Line 25f, Form 1041. c. Form 965-A attached and: <ul style="list-style-type: none"> <li>Amount on Line 2, Columns (a), (j) or (k).</li> <li>Amount on Line 2, Columns (f), Part II.</li> </ul> d. "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements.
Tax Period is 201712 - 201811,	Any of the following apply: a. Form 965-A attached and: <ul style="list-style-type: none"> <li>Amount on Line 1, Columns (a), (j) or (k).</li> <li>Amount on Line 1, Columns (f), Part II.</li> </ul> b. "Section 965" or "965 Tax" (or similar language) notated on the return, attachments, or statements.

(5) Edit CCC "B" if the return has a Section 965(i) election listed as follows:

If ...	Then ...
Tax Period is 202012 - 202211	Form 965-A attached and both entries are present: <ul style="list-style-type: none"> <li>Part I, Line 4, Column (e).</li> <li>Part III, Line 4, Column (e).</li> </ul>
Tax Period is 201912 - 202011,	Form 965-A attached and both entries are present: <ul style="list-style-type: none"> <li>Part I, Line 3, Column (e).</li> <li>Part III, Line 3, Column (e).</li> </ul>
Tax Period is 201812 - 201911,	Form 965-A attached and both entries are present: <ul style="list-style-type: none"> <li>Part I, Line 2, Column (e).</li> <li>Part III, Line 2, Column (e).</li> </ul>
Tax Period is 201712 - 201811,	Form 965-A attached and both entries are present: <ul style="list-style-type: none"> <li>Part I, Line 1, Column (e).</li> <li>Part III, Line 1, Column (e).</li> </ul>

(6) If CCC "J" or "B" (Section 965(i) Election) was edit on a Tax Period 201712 - 201811 return, edit as follows:

If ...	Then ...
Form 965-A is attached and both entries are present: <ul style="list-style-type: none"> <li>Line 1, Column (f), Part I</li> <li>Line 1, Column (g), Part 1, Yes box marked.</li> </ul>	<ul style="list-style-type: none"> <li>Edit Action Code 460 on the return.</li> <li>Attach to return Form 4227 to route to ERS Rejects.</li> <li>Notate on Form 4227 Sec. 965 CCC B/J.</li> </ul>

3.11.14.32.1  
(01-01-2025)

**Part I - Report of Net Tax Liability and Election to Pay Installments**

- (1) This part can have data for Tax years 2017 through 2020.
- (2) Each Line row will pertain to a specific Tax Year and the following line rows will be edited according to the instructions given in this subsection:
- Line 1 row - Tax Year 2017 Columns (a), (j), and (k)
  - Line 2 row - Tax Year 2018 Columns (a), (j), and (k)
  - Line 3 row - Tax Year 2019 Columns (a), (j), and (k)
  - Line 4 row - Tax Year 2020 Columns (a), (j), and (k)
  - Left of Line 6 row - Part I Additional Information Indicator

3.11.14.32.1.1  
(01-01-2020)

**Line 1 Row - 1(a), 1(j) and 1(k)**

- (1) This line row is for Tax Year 2017
- (2) Edit as follows:

Line ...	Line name ...	Editing ...
1(a)	Inclusion Liability Triggering Event Year 1	If the Year is other than 2017, then edit the year to the correct line year
1(j)	Net Tax Liability Transferred Amount 1	If the amount entered is a negative amount, then edit the amount as negative.
1(k)	Buyer Seller Transferrer Tax ID Number 1	Accept the entry as entered.

3.11.14.32.1.2  
(01-01-2024)

**Line 2 Row - 2(a), 2(j) and 2(k)**

- (1) This line is for Tax Year 2018
- (2) Edit as follows:

Line ...	Line name ...	Editing ...
2(a)	Inclusion Liability Triggering Event Year 2	If the Year is other than 2018, then edit the year to the correct line year
2(j)	Net Tax Liability Transferred Amount 2	If the amount entered is a negative amount, then edit the amount as negative.



Line ...	Line name ...	Editing ...
2(k)	Buyer Seller Transferrer Tax ID Number 2	Accept the entry as entered.

3.11.14.32.1.3  
(01-01-2023)

**Line 3 Row - 3(a), 3(j)  
and 3(k)**

(1) This line is for Tax Year 2019

Line ...	Line name ...	Editing ...
3(a)	Inclusion Liability Trigger- ing Event Year 3	If the Year is other than 2019, then edit the year to the correct line year
3(j)	Net Tax Liability Trans- ferred Amount 3	If the amount entered is a negative amount, then edit the amount as negative.
3(k)	Buyer Seller Transferrer Tax ID Number 3	Accept the entry as entered.

3.11.14.32.1.4  
(01-01-2023)

**Line 4 - Row 4(a), 4(j)  
and 4(k)**

(1) This line is for Tax Year 2020

Line ...	Line name ...	Editing ...
4(a)	Inclusion Liability Trigger- ing Event Year 4	If the Year is other than 2020, then edit the year to the correct line year
4(j)	Net Tax Liability Trans- ferred Amount 4	If the amount entered is a negative amount, then edit the amount as negative.
4(k)	Buyer Seller Transferrer Tax ID Number 4	Accept the entry as entered.

3.11.14.32.1.5  
(01-01-2020)

**Line 6 - Part I Additional  
Information Indicator**

(1) If the taxpayer has entered information in any columns for line 6 or subsequent lines, edit a "1" to left of line 6.

3.11.14.32.2  
(01-01-2025)

**Part IV - Annual Report  
of Deferred Net 965 Tax  
Liability**

(1) This part can have data for Tax years 2017 through 2020.

(2) Each Line row will pertain to a specific Tax Year and the following line rows will be edited according to the instructions given in this subsection:

- Line 1 row - Tax Year 2017 columns (f)
- Line 2 row - Tax Year 2018 columns (f)

- Line 3 row - Tax Year 2019 columns (f)
- Line 4 row - Tax Year 2020 columns (f)
- Line 5 row - Tax Year Columns (f)
- Left of Line 6 - Part IV Additional Information Indicator
- Line 10 - Column (j)

- 3.11.14.32.2.1  
(01-01-2020)  
**Line 1(f) - 2017 Net Tax Liability Triggered Amount 1**
- (1) This entry is valid for Tax Year 2017 and is dollars only and negative only.
  - (2) If the amount is for Tax Year 2017, accept the entry.
  - (3) If the amount is for a tax year other than 2017, edit the entry to the correct Tax Year line column (f).
- 3.11.14.32.2.2  
(01-01-2020)  
**Line 2(f) - 2018 Net Tax Liability Triggered Amount 1**
- (1) This entry is valid for Tax Year 2018 and is dollars only and negative only.
  - (2) If the amount is for Tax Year 2018, accept the entry.
  - (3) If the amount is for a tax year other than 2018, edit the entry to the correct Tax Year line column (f).
- 3.11.14.32.2.3  
(01-01-2020)  
**Line 3(f) - 2019 Net Tax Liability Triggered Amount 1**
- (1) This entry is valid for Tax Year 2019 and is dollars only and negative only.
  - (2) If the amount is for Tax Year 2019, accept the entry.
  - (3) If the amount is for a tax year other than 2019, edit the entry to the correct Tax Year line column (f).
- 3.11.14.32.2.4  
(01-01-2020)  
**Line 4(f) - 2020 Net Tax Liability Triggered Amount 1**
- (1) This entry is for Tax Year 2020 and is dollars only and negative only.
  - (2) If the amount is for Tax Year 2020, accept the entry.
  - (3) If the amount is for a tax year other than 2020, edit the entry to the correct Tax Year line column (f).
- 3.11.14.32.2.5  
(01-01-2020)  
**Line 6 - Part IV Additional Information Indicator**
- (1) If the taxpayer has entered information in any columns for line 6 or subsequent lines, edit a "1" to left of line 6.
- 3.11.14.32.2.6  
(01-01-2020)  
**Column (i) Total - Total Deferred Net Tax Liability Amount**
- (1) This entry is the total deferred amounts of all year's combined from line rows 1 - 10 in column (i). This amount is dollars only and positive only.
  - (2) Accept the entry as entered.
- 3.11.14.33  
(01-01-2025)  
**Form 8941 - Credit for Small Employer Health Insurance Premiums**
- (1) Place Form 8941 in sequence order if significant entries are present.
  - (2) Form 8941, Credit for Small Employer Health Insurance Premiums, is required to be filed with 1041 returns when claiming any amount on Form 3800, Part III, Line 4h, unless there is an EIN next to it, then Form 8941 is not required.
  - (3) If Form 8941 is required but not attached, or incomplete, correspond.

- (4) For more information on Form 8941, see IRM 3.11.14.35.43, Line 4h - Form 8941.

3.11.14.34  
(01-01-2020)  
**Reserved**

- (1) Reserved,

3.11.14.35  
(01-01-2024)  
**Form 3800 - General Business Credit**

- (1) Form 3800, General Business Credit, is required to be filed with the return when an amount is present on Schedule G, Line 2b, General Business Credit.
- (2) Place Form 3800 in sequence order if significant entries are present.
- (3) For Tax Year 2022 and prior - If multiple copies of page 3, Form 3800 are attached follow the instructions below:

If ...	And ...	Then ...
More than one copy of Page 3, Form 3800 is attached,	Box I is checked on one copy of Page 3,	1. Place copy with Box I checked behind Page 2, Form 3800. 2. Staple all copies of Page 3 together.
More than one copy of Page 3, Form 3800 is attached,	Box I is checked on more than one copy of Page 3,	1. Place first copy of Page 3 with Box I checked behind Page 2, Form 3800. 2. Staple all copies of Page 3 together.
More than one copy of Page 3, Form 3800 is attached,	Box I is not checked on any copy of Page 3,	Staple all copies of page 3 together.

3.11.14.35.1  
(01-01-2025)  
**Line 1a - Form 3468 Part II**

- (1) Form 3468, Investment Credit, is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1a, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 3468, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1a for 2010 and prior)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 3468 is not attached,	Correspond.

#

If ...	Then ...
Form 3468 has an entry on Line 8 and Form 3800 has an entry on Line 1a,	Edit CCC "V". <b>Note:</b> This is only valid for tax period 201001 to 201010.

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked, do not correspond and continue to process the return.

3.11.14.35.2  
(01-01-2025)

**Line 1b - Form 7207**

- (1) Form 7207, Advanced Manufacturing Production Credit, is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1a, columns (b), (f)\*, (g)\*\*, (h), and (j)\*\*\* are valid and transcribed for Tax Period 202301 and later.  
\*(Col. (g) for 2023) \*\*(Col. (j) for 2023) \*\*\* (Col. (i) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1b, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 7207, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2022)

If ...	Then ...
Form 7207 is not attached,	Correspond.

#

**Exception:** For TY 2022 - If Form 3800, Part III, Box C, D, or G are checked and Line 1b, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2023 - If Form 3800, Part III, Line 1b, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1b, Column (c) has an EIN, do not correspond and continued to process the return.

3.11.14.35.3  
(01-01-2025)

**Line 1c - Form 6765**

- (1) Form 6765, Credit for Increasing Research Activities, is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1c, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 6765, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part 1, Line 1c for 2010 and prior) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 6765 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1c, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2023 - If Form 3800, Part III, Line 1c, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1c, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.4  
(01-01-2025)

**Line 1d - Form 3468,  
Part III**

- (1) Form 3468, Investment Credit, is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1d, columns (b), (f)\*, (g)\*\*, (h), and (j)\*\*\* are valid and transcribed for Tax Year 2023 and later.  
\*(Col. (g) for 2023) \*\*(Col. (j) for 2023) \*\*\* (Col. (i) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1d, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 3468, Do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 29a for 2008 - 2010)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 3468 is not attached,	Correspond.

#

3.11.14.35.5  
(01-01-2025)

**Line 1e - Form 8826**

- (1) Form 8826, Disabled Access Credit, is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1e, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8826, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1e for 2007 - 2010) (Part I, Line 1g for 2005 - 2006) (Part I, Line 1h for 2000 - 2004) \*\* (Line 2c for 2009 and prior)

If ...	Then ...
Form 8826 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1e, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2023 - If Form 3800, Part III, Line 1e, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1e, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.6  
(01-01-2025)  
**Line 1f - Form 8835, Part II**

- (1) Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1f, columns (b), (f)\*, and (g)\*\* are valid and transcribed or Tax Period 202301 and later.  
\*(Col. (g) for 2023) \*\*(Col. (j) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1f, Column (g)\* or Line 4e or Form 1041, Schedule G, Line 2b\*\* for Form 8835 Do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 1f for 2010) (Part I, Line 1f for 2007 - 2009) (Part I, Line 1h for 2005 - 2006) (Part I, Line 1i for 2000 - 2004) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8835 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1f, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1f, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1f, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.7  
(01-01-2025)  
**Line 1g - Form 7210**

- (1) Form 7210, Clean Hydrogen Production Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1g, columns (b), (f)\*, (g)\*\*, (h), and (j)\*\*\* are valid and transcribed for Tax Period 202301 and later.  
\*(Col. (g) for 2023) \*\*(Col. (j) for 2023) \*\*\* (Col. (i) for 2023)
- (3) If an amount is present Form 3800, Part III, Line 1g, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 7210:  
\*(Col. (g) for 2023) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 7210 is not attached,	Correspond.

#

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1g, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1g, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.8  
(01-01-2025)  
**Line 1h - Form 8820**

- (1) Form 8820, Orphan Drug Credit is required to be filed with the return when claiming Form 8820 credit.
- (2) If an amount is present on Form 3800, Part III, Line 1h, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8820, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1h for 2007 - 2010) (Part I, Line 1k for 2005 - 2006) (Part I, Line 1l for 2000 - 2004) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8820 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1h, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1h, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1h, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.9  
(01-01-2025)  
**Line 1i - Form 8874**

- (1) Form 8874, New Markets Credit, is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1i, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8874, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2012) (Part I, Line 1i for - 2007 - 2010) (Part I, Line 1m for - 2001 - 2006) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8874 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1i, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1i, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1i, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.10  
(01-01-2025)

**Line 1j - Form 8881, Part I**

- (1) Form 8881, Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Participation is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1j, Column (g)\*, or Form 1041, Schedule G, Line 2b\*\* for Form 8881, Part I, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1j for 2007 - 2010) (Part I, Line 1m for 2005 - 2006) (Part I, Line 1n for 2003 - 2004) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8881 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1j, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 and later - If Form 3800, Part III, Line 1j, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 and later - If Form 3800, Part III, Line 1j, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.11  
(01-01-2025)

**Line 1k - Form 8882**

- (1) Form 8882, Credit for Employer Provided Child Care Facilities and Services is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1k, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8882, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1k for 2007 - 2010) (Part I, Line 1n for 2005 - 2006) (Part I, Line 1o for 2002 - 2004) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8882 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1k, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1k, Column (d) has an EIN, do not correspond and continue to process the return.



**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1k, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.12  
(01-01-2025)  
**Line 1l - Form 8864  
(diesel)**

- (1) Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1l, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8864, do the following:  
\*(Co. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1l for 2008 - 2010) (Part I, Line 1m for 2007) (Part I, Line 1p for 2004 - 2006) \*\*\* (Line 2c for 2009 and prior)

If ...	Then ...
Form 8864 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1l, Column (b) has an EIN, do not correspond and continue to process the return.

3.11.14.35.13  
(01-01-2025)  
**Line 1m - Form 8896**

- (1) Form 8896, Low Sulfur Diesel Fuel Production Credit is required to be attached to the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1m, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8896, do the following.  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1m for 2007) (Part I, Line 1n for 2007) (Part I, Line 1q for 2004 - 2006) \*\* (Line 2c for 2009 and prior)

If ...	Then ...
Form 8896 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1m, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1m, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1m, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.14  
(01-01-2025)  
**Line 1n - Form 8906**

- (1) Form 8906, Distilled Spirits Credit is required to be filed with the return when claiming the credit.

- (2) If an amount is present on Form 3800, Part III, Line 1n, Column (g)\*\* or Form 1041, Schedule G, Line 2b\*\* for Form 8906, do the following:  
\*(Col.(j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1n for 2008 - 2010) (Part I, Line 1o for 2007)(Part I, Line 1r for 2005 - 2006) \*\*\* (Line 2c for 2009 and prior).

If ...	Then ...
Form 8906 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1n, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1n, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1n, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.15  
(01-01-2025)  
**Line 1o - Form 3468,  
Part IV**

- (1) Form 3468, Investment Credit is required to be filed with the return when claiming the credit.
- (2) If Form 3800, Part III, Line 1o, columns (b), (g)\*, (h), and (j)\*\* are valid for Tax Year 2023 and later.  
\*(Col. (j) for 2023) \*\*(Col. (i) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1o, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 3468, Part IV:  
\*(Col. (j) for 2023)

If ...	Then ...
Form 3468 is not attached,	Correspond.

#

3.11.14.35.16  
(01-01-2025)  
**Line 1p - Form 8908**

- (1) Form 8908, Energy Efficient Home Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1p, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8908, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1p for 2008 - 2010) (Part I, Line 1q for 2007) (Part I, Line 1t for 2005 - 2006) \*\* (Line 2c for 2009 and prior).

If ...	Then ...
Form 8908 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1p, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1p, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1p, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.17  
(01-01-2025)  
**Line 1q - Form 7218,  
Part II**

- (1) Form 7218, Clean Fuel Production Credit is required to be filed with the return when claiming the credit.
- (2) If Form 3800, Part III, Line 1q, columns (b), (f), (g), (h), and (j) are valid for Tax Year 2024 and later.
- (3) If an amount is present on Form 3800, Part III, Line 1q, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 7218, do the following:  
\*(Line 1p, Co. (j) reserved for 2023)

If ...	Then ...
Form 7218 is not attached,	Correspond.

#

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1p, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.18  
(01-01-2025)  
**Line 1r - Form 8910  
(2005 - 2023)**

- (1) Form 8910, Alternative Motor Vehicle Credit is required to be filed with the return when claiming the credit.
- (2) If Form 3800, Part III, Line 1r, is reserved and not valid for Tax Year 2024 and later.
- (3) When an amount is present on Form 3800, Part III, Line 1r, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8910, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1r for 2008 - 2010) (Part I, Line 1s for 2007) (Part I, Line 1v for 2006) (Part I, Line 1u for 2005)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8910 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1r, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 and later - If Form 3800, Part III, Line 1r, Column (d) has an EIN, do not correspond and continue to process the return.

- (4) When Form 8910 is attached, check for invalid in-service dates:

If ...	Then ...
Form 8910, Part I, Line 2, Column (a), (b), or (c) has an in-service date <b>earlier than 02/18/2009</b> ,	Edit CCC "C" and circle the invalid-in service dates. See IRM 3.11.14.8.2 (2), CCC "C" - Invalid Vehicle Year or Service Date.

3.11.14.35.19  
(01-01-2025)

**Line 1s - Form 8911,  
Part I**

- (1) Form 8911, Alternative Fuel Vehicle Refueling Property Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1s, columns (b), (f)\*, (g)\*\*, (h), and (j)\*\*\* are valid for Tax year 2023 and later.  
\*(Col. (g) for 2023) \*\*(Col. (j) for 2023) \*\*\* (Col. (i) for 2023)
- (3) When an amount is present on Form 3800, Part III, Line 1s, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8911, Part II, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1s for 2008 - 2010) (Part I, Line 1t for 2007) (Part I, Line 1w for 2006) (Line 1v for 2005) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8911 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1s, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1s, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1s, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.20  
(01-01-2025)

**Line 1t - Form 8830**

- (1) Form 8830, Enhanced Oil Recovery Credit is required to be filed with the return when claiming the credit.

- (2) If an amount is present on Form 3800, Part III, Line 1t, Column (g)\* or Form 1041, Schedule G Line 2b for Form 8830 credit, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2017 - 2022)

If ...	Then ...
Form 8830 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1t, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1t, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1t, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.21  
(01-01-2025)

## Line 1u - Form 7213, Part II

- (1) Form 7213, Nuclear Power Production Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1s, columns (b), (f)\*, (g)\*\*, (h), and (j)\*\*\* are valid for Tax Year 2023 and later.  
\* (Col. (g) for 2023) \*\* (Col. (j) for 2023) \*\*\* (Col. (i) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1u, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 7213, Part II:  
\*(Col. (j) for 2023)

If ...	Then ...
Form 7213 is not attached,	Correspond.

#

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1u, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1u, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.22  
(01-01-2025)

## Line 1v - Form 3468, Part V

- (1) Form 3468, Investment Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1v, columns (b), (f), (g), (h), and (j) are transcribed for 2024 and later.
- (3) If an amount is present on Form 3800, Part III, Line 1v, Column (g) or Form 1041, Schedule G, Line 2b for Form 7213, Part II:

If ...	Then ...
Form 7213 is not attached,	Correspond.

#

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1v, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.23  
(01-01-2025)

**Line 1w - Form 8932**

- (1) Form 8932, Credit for Employer Differential Wage Payments is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1w, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8932 do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1w for 2008 - 2010))  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8932 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1w, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1w, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1w, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.24  
(01-01-2025)

**Line 1x - Form 8933**

- (1) Form 8933, Carbon Oxide Sequestration Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1x, columns (b), (f)\*, (g)\*\*, (h), and (j)\*\*\* are valid and transcribed for tax year 2023 and later.  
\*(Col (g) for 2023) \*\*(Col (j) for 2023) \*\*\* (Col (i) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1x, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8933:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1x for 2008 - 2010)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8933 is not attached,	Correspond for missing Form 8933.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1x, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1x, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1x, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.25  
(01-01-2025)

## Line 1y - Form 8936, Part II

- (1) Form 8936, Clean Vehicle Credits is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1y, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* has an entry for Form 8936:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1y for 2009 - 2010)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8936 is not attached,	Correspond for missing Form 8936. See IRM 3.11.14.8.2 (2), CCC "C" - Invalid Vehicle Year or Service Date.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1y, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1y, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** For Tax Year 2024 and later - If Form 3800, Part III, Line 1y, Column (c) has an EIN, do not correspond and continue to process the return.

- (3) For Tax Year 2023 and later - Schedule A (Form 8936) must be filed with the return. Check Schedule A (Form 8936) for invalid vehicle years and invalid in-service dates:

**Note:** A invalid vehicle year or an invalid in-service date is when the year is not equal to the tax year, or the return filed.

If ...	Then ...
Schedule A (Form 8936), Part I, Line 1a has a invalid vehicle year,	Edit CCC "C" and circle the invalid vehicle year(s) and/or the invalid in-service date(s).

If ...	Then ...
Schedule A (Form 8936), Part I, Line 3, has an invalid in-service date,	Edit CCC "C" and circle the invalid vehicle year's and/or the invalid in-service dates.

- (4) For Tax Year 2011 - 2022 - If Form 8936 is attached, check for invalid vehicle years and invalid in-service dates:

**Note:** A invalid vehicle year or an invalid in-service date is when the year is not equal to the tax year, or the return filed.

If ...	Then ...
Form 8936, Part I, Line 1, Column (a) or, (b) has a invalid vehicle year,	Edit CCC "C" and circle the invalid vehicle year(s) and/or the invalid in-service date(s).
Form 8936, Part I, Line, Column (a) or (b) has an invalid in-service date,	Edit CCC "C" and circle the invalid vehicle year's and/or the invalid in-service dates.

- (5) For Tax Year 2010 and 2009 - If Form 8936 is attached, check for invalid vehicle years and invalid in-service dates:

**Note:** A invalid vehicle year or an invalid in-service date is when the year is not equal to the tax year, or the return filed.

If ...	Then ...
Form 8936, Part I, Line 1, Column (a), (b), or (c) has a invalid vehicle year, ,	Edit CCC "C" and circle the invalid vehicle year(s) and/or the invalid in-service date(s).
Form 8936, Part I, Line, Column (a), (b), or (c) has an invalid in-service date,	Edit CCC "C" and circle the invalid vehicle year's and/or the invalid in-service dates.

3.11.14.35.26  
(01-01-2025)

**Line 1z - Form 8834  
(2009 - 2022)**

- (1) Form 8834, Qualified Electric Vehicle Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1z, Column (c)\* or Form 1041, Schedule G, Line 2b\*\* has an entry for Form 8834:  
(\*Part I, 1z for 2009 - 2010) \*\*(Line 2c for 2009 - 2010)



If ...	Then ...
Form 8834 is not attached,	Do not correspond for missing Form 8834 and continue to process the return.

#

3.11.14.35.27  
(01-01-2025)  
**Line 1aa - Form 8936,  
Part V**

- (1) Form 8936, Clean Vehicle Credits is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1aa, columns (b), (g)\*, (h), and (j)\*\* are valid for Tax Year 2023 and later.  
\*(Col (j) for 2023) \*\*(Col (i) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1aa, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 8936, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part I, Line 1aa for 2010)

If ...	Then ...
Form 8936 is not attached,	Correspond.
Form 8936 is attached,	Allow the claim and continue editing the return.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1aa, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1aa, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 - If Form 3800, Part III, Line 1aa, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.28  
(01-01-2025)  
**Line 1bb - Form 8904**

- (1) Form 8904, Credit for Oil and Gas Production from Marginal Wells is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 1bb, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 8904:  
\*(Col. (j) for 2023) (Col. (c) for 2011- 2022)

If ...	Then ...
Form 8904 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 1bb, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1bb, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 - If Form 3800, Part III, Line 1bb, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.29  
(01-01-2025)  
**Line 1cc - Form 7213,  
Part I**

- (1) Form 7213, Nuclear Power Production Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1cc, column (g)\* is valid and transcribed for Tax Year 2023 and later.  
\*(Col (j) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1cc, column (g)\* or Form 1041, Schedule G, Line 2b for Form 7213, Part I:  
\*(Col. (j) for 2023)

If ...	Then ...
Form 7213 is not attached,	Correspond.

#

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1cc, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1cc, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.30  
(01-01-2025)  
**Line 1dd - Form 8881,  
Part II**

- (1) Form 8881, Credit for Small Employer Pension Plan Startup Cost, Auto-Enrollment, and Military Spouse Participation is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1dd, column (g)\* is valid and transcribed for Tax Year 2023 and later.  
\*(Col (j) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1dd, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 8881, Part II:  
\*(Col. (j) for 2023)

If ...	Then ...
Form 8881 is not attached,	Correspond.

#

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1dd, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1dd, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.31  
(01-01-2025)  
**Line 1ee - Form 8881,  
Part III**

- (1) Form 8881, Credit for Small Employer Pension Plan Startup Cost, Auto-Enrollment, and Military Spouse Participation is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1ee, column (g)\* is valid and transcribed for Tax Year 2023 and later.  
\*(Col (j) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1ee, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 8881, Part III:  
\*(Col. (j) for 2023)

If ...	Then ...
Form 8881 is not attached,	Correspond.

#

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1ee, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1ee, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.32  
(01-01-2025)  
**Line 1ff - Form 8864,  
Line 8**

- (1) Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1ff, column (g)\* is valid and transcribed for Tax Year 2023 and later.  
\*(Col (j) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 1ff, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 8864, Line 8:  
\*(Col. (j) for 2023)

If ...	Then ...
Form 8864 is not attached,	Correspond.

#

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1ff, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1ff, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.33  
(01-01-2025)  
**Line 1gg - Form 7211,  
Part II**

- (1) Form 7211, Clean Electricity Production Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 1gg, Columns (b), (f), (g), (h), and (j) are valid for Tax Year 2024 and later.
- (3) If an amount is present on Form 3800, Part III, Line 1gg, Column (g) or Form 1041, Schedule G, Line 2b for Form 7211, Line 13:

If ...	Then ...
Form 7211 is not attached,	Correspond.

#

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1gg, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.34  
(01-01-2025)  
**Line 1zz - Other Credits**

- (1) Line 1zz is used to report other credits with no line designation on Form 3800.
- (2) For Tax year 2022 and prior - If the following do not have a line designation on Form 3800 Part III, edit the credit amounts to Line 1zz, Form 3800 Part III:
  - General credits from an electing large partnership,
  - Low-Income Housing (carryforward only),
  - Trans-Alaska pipeline liability fund credit,
  - Employee Retention (Form 5884-A),
  - Credit for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A, Section A only),
  - Hurricane Katrina housing credit (Form 5884-A, Section A only),
  - Credit for affected Midwestern disaster area employers (Form 5884-A, Section A only),
  - Employer housing credit (Form 5884-A, Section B only),
  - New hire retention credit (Form 5884-B) (2011 Tax Year only),
  - Nonconventional Source Fuel (Form 8907),
  - Energy Efficient Appliance (Form 8909),
  - Rescue Team Training Credit (Form 8923),
  - Agricultural Chemicals Security (Form 8931),
  - Qualified Electric Vehicle Credit (Form 8834),
  - Indian Employment (Form 8845),
  - Credit for Contributions to Selected Community Development Corporations (Form 8847),
  - Welfare-to-work credit (Form 8861),
  - New York Liberty Zone business employee credit (Form 8884),
  - Therapeutic drug credit (Form 8942),
  - Form 3468 (for years prior to 2008 for the rehabilitation credit) (for tax years beginning before October 4, 2008, for the energy credit,)
  - Form 5884 for years prior to 2007,
  - Form 6478 for years prior to 2005,
  - Form 8846 for years prior to 2007, or
  - Form 8900 for years prior to 2008.
- (3) If any of the credits listed in (2) above is present on Line 1zz, Form 3800, do the following:

If...	And...	Then...
	<ul style="list-style-type: none"> <li>Form listed above is not attached, or</li> <li>A statement identifying the credit and the associated amount is not attached,</li> </ul>	Correspond.
Form for the credit claimed or a statement identifying the credit and the associated credit amount attached,		Allow the claim and continue editing the return.

#  
#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line for credit form on Form 3800 Part III, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 1zz, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 1zz, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.35  
(01-01-2025)  
**Line 3 - Form 8844**

- (1) Form 8844, Empowerment Zone Employment Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Line 3, Column (g)\* or Form 1041, Schedule G, Line 2b\*\*, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 26 for 2011 - 2023) (Part II, Line 25 for 2010-2008) \*\* (Line 2c for 2009 and prior)

If ...	Then ...
Form 8844 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 3, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 3, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 3, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.36  
(01-01-2025)  
**Line 4a - Form 3468,  
Part VII**

- (1) Form 3468, Investment Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part III, Line 4a, columns (b), (f)\*, (g)\*\*, (h), and (j)\*\*\* are valid for Tax Year 2023 and later.  
\*(Col. (g) for 2023) \*\*(Col. (j) for 2023) \*\*\* (Col. (i) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 4a Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 3468 (Part VI), do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Line 29a for 2010-2008)

If...	Then...
Form 3468 is not attached,	Correspond.

#

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4a, Column (c) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4a, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.37  
(01-01-2025)  
**Line 4b - Form 5884**

- (1) Form 5884, Work Opportunity Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 4b, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 5884, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 29b for 2008 - 2010)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 5884 is not attached to a 200712 or later return,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4b, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4b, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4b, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.38  
(01-01-2025)

## Line 4c - Form 6478

- (1) Form 6478, Biofuel Producer Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 4c, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 6478, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 29c for 2008 - 2010)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 6478 is not attached,	Correspond.
<b>These instructions apply to 2009 tax year only, including fiscal year (200901 through 201011).</b> Form 6478 has a significant amount on Line 5*, Column (c) or Line 8**, *(Line 5(c) or Line 7 for 2009, Line 7(c) or Line 9 for 2008, not applicable for other prior year revisions). <b>Reminder: Do not</b> edit Action Code "343" for Tax Period 201012.	Edit action code "343".

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4c, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4c, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4c, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.39  
(01-01-2025)

## Line 4d - Form 8586

- (1) Form 8586, Low-Income Housing Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 4d, Column (g)\* , or Form 1041, Schedule G, Line 2b\*\* for Form 8886, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 29d for 2008 - 2010)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8586 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4d, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4d, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4d, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.40  
(01-01-2025)

**Line 4e - Form 8835,  
Part II**

- (1) Form 8835, Renewable Electricity Production Credit is required to be filed with the return when claiming the credit.
- (2) Form 3800, Part II, Line 4a, columns (b), (f)\*, (g)\*\*, (h), and (j)\*\*\* are valid and transcribed for Tax Year 2023 and later.  
\*(Col. (g) for 2023) \*\*(Col. (j) for 2023) \*\*\* (Col. (i) for 2023)
- (3) If an amount is present on Form 3800, Part III, Line 4e, Column (g)\*, or Form 1041, or Schedule G, Line 2b\*\* for Form 8835, Part II, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 29e for 2008 - 2010)  
\*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8835 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4e, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year - If Form 3800, Part III, Line 4e, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4e, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.41  
(01-01-2025)

**Line 4f - Form 8846**

- (1) Form 8846, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips is required to be filed with 1041 tax returns when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 4f, Column (g)\* or Form 1041, Schedule G, Line 2b\*\* for Form 8846, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 29f for 2008 - 2010)  
\*\*(Line 2c for 2009 and prior)



If ...	Then ...
Form 8846 is not attached,	Correspond.

#

**Exception:** Tax Year 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4f, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4f, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4f, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.42  
(01-01-2025)  
**Line 4g - Form 8900**

- (1) Form 8900, Qualified Railroad Track Maintenance Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 4g, Column (j)\*, or Form 1041, Schedule G, Line 2b\*\* for Form 8900, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 29g for 2008 - 2010) (Part I, Line 11 for 2007) (Part I, Line 1o for 2005 - 2006) \*\*(Line 2c for 2009 and prior)

If ...	Then ...
Form 8900 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4g, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4g, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4g, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.43  
(01-01-2025)  
**Line 4h - Form 8941**

- (1) Form 8941, Credit for Small Employer Health Insurance Premiums is required to be filed with the return when claiming the credit.
- (2) If any amount is present on Form 3800, Part III, Line 4h, Column (g)\*, for Form 8941 process as follows:  
\*(Col. (j) for 2023) (Col. (c) for 2011 - 2022) (Part II, Line 29h for 2010)

If ...	Then ...
Form 8941 is not attached,	Correspond.
Form 8941 is present,	Place in sequence order if significant entries are present. IRM 3.11.14.3.3, Sequence - Form 1041.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4h, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4h, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4h, Column (c) has an EIN, do not correspond and continue to process the return.

- (3) To decide if correspondence is needed for the SHOP (Small Business Health Options Program) check box (Line A, Form 8941) for TY 2014 and later, follow the table below:

If ...	Then ...
Line A, <b>only</b> "Yes" box <b>or</b> "No" box is checked,	No correspondence needed.
No line A, boxes are checked,	Correspond using the 177C letter.
Line A, <b>Both</b> the "Yes" box and the "No" box are checked,	Correspond using the 177C letter.

- (4) To decide if correspondence is needed for the Credit Period Limitation check box (Line C, Form 8941) for TY 2016 and later, follow the table below:

If ...	Then ...
Line C, <b>only</b> "Yes" box <b>or</b> "No" box is checked,	No correspondence needed.
No line C, boxes are checked,	Correspond using 177C letter.
Line C, <b>Both</b> the "Yes" box and the "No" box are checked,	Correspond using 177C letter.

3.11.14.35.44  
(01-01-2025)

**Line 4i - Form 6765 ESB  
Credit**

- (1) Form 6765, Credit for Increasing Research Activities is required to be filed with return when claiming the credit.

- (2) If an amount is present on Form 3800, Part III, Line 4i, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 6765, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2016 - 2022)

If...	Then...
Form 6765 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4i, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4i, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4i, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.45  
(01-01-2025)  
**Line 4j - Form 8994**

- (1) Form 8994, Employer Credit for Paid Family and Medical Leave is required to be filed with return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 4j, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 8994, do the following:  
\*(Col. (j) for 2023) (Col. (c) for 2018 - 2022)

If...	Then...
Form 8994 is not attached,	Correspond.

#

**Exception:** For TY 2022 and prior - If Form 3800, Part III, Box C, D, or G are checked and Line 4j, Column (b) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2023 - If Form 3800, Part III, Line 4j, Column (d) has an EIN, do not correspond and continue to process the return.

**Exception:** Tax Year 2024 and later - If Form 3800, Part III, Line 4i, Column (c) has an EIN, do not correspond and continue to process the return.

3.11.14.35.46  
(01-01-2025)  
**Line 4k - Form 3468, Part VII**

- (1) Form 3468, Investment Credit is required to be filed with the return when claiming the credit.
- (2) If an amount is present on Form 3800, Part III, Line 4k, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 3468:  
\*(Col. (j) for 2023)

If ...	Then ...
Form 3468 is not attached,	Correspond.

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3.11.14.35.47  
(01-01-2025)

**Line 4z - Other Specified Credits**

- (1) If an amount is present on Form 3800, Part III, Line 4z, Column (g)\* or Form 1041, Schedule G, Line 2b for Form 3468:  
\*(Col. (j) for 2023)

If ...	Then ...
no support for entry is attached,	Correspond.

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3.11.14.35.48  
(01-01-2025)

**Lines 1-38, Column (b), Part V (Form 3800) - Elective Payment or Transfer Registration Number**

- (1) Tax Year 2023 and later - If Column (b), Form 3800 Part V has significant data, edit a "1" in the bottom right margin of Form 3800, Part III, Page 4.

3.11.14.36  
(01-01-2025)

**Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF)**

- (1) Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) is attached to Form 1041.
- (2) Valid for Tax Year 2019 and later. If not valid for Tax Year of the return, edit the form for non-transcription.
- (3) If any entry in column (d) is not code "A" through "H" or "J" through "G", edit an "X" to the left of the entry.
- (4) Place Form 8997 in sequence order if any entry in Part I, II, III, or IV is other than zero or blank.
- (5) If multiple Form 8997 are attached, use the first Form 8997 followed by the other Form 8997 attached when sequencing.

3.11.14.37  
(01-01-2023)

**Form 8960, Net Investment Income Tax**

- (1) Form 8960, Net Investment Income Tax must be attached to Form 1041 if any significant entry is present on Line 5, Schedule G, of Form 1041. **Correspond** if Form 8960 is missing.
- (2) Place Form 8960 in sequence order if entries are not zero or blank. Only one Form 8960 is attached to a return, if there are multiples attached, use the one that matches the money amount on Schedule G, Line 5. If none match, use the first one.
- (3) If there is an entry on Line 8 and no entries on Lines 1 through 7, use the following to edit the return:
- Line 1, Form 8960 comes from Line 1, Form 1041.
  - Line 2, Form 8960 comes from Line 2a, Form 1041.

- Line 4a, Form 8960 comes from Line 5, Form 1041.
- Line 4c, Form 8960 is the total of Lines 4a and 4b.
- Line 5a, Form 8960 comes from the total of Lines 4 and 7, Form 1041.
- Line 5d, Form 8960 is the total of Lines 5a, 5b, and 5c.

**Note:** If the entries do not add up, use Line 7, Form 8960 for the difference, so that the total equals amount on Line 8.

(4) The following are the only T-lines on Form 8960 that can have negative amounts:

- Line 4a
- Line 4b
- Line 5a
- Line 5b
- Line 5c
- Line 6
- Line 7
- Line 8

(5) If any other T-lines show a negative entry, delete the entry.

**Caution:** Do not delete any negative entry on Line 5, Schedule G, on the Form 1041. **Make the Line 5 entry a positive amount.**

(6) If there is an entry on Line 11 and no entries on Lines 9a through 10, double arrow the amount to Lines 10 and 11.

(7) If there is an entry on Line 20 and no entries on Lines 18a through 19c, double arrow the amount to Lines 19c and 20.

3.11.14.38  
(01-01-2024)  
**Form 8936 (Schedule A),  
Clean Vehicle Credit  
Amount**

- (1) Sequence up to two Form 8936, Schedule A's,
- (2) The following lines will be transcribed from the first two Form 8936, Schedule As attached.
  - Part I, Line 2, Vehicle identification number (VIN).
  - Part I, Line 3, Date Vehicle Placed in Service.
  - Part II, Line 9, Tentative Credit Amount.
  - Part II, Line 11, Multiply line 9 by line 1.
  - Part IV, Line 17, Enter the smaller of line 15 or Line 16.
  - Part V, Line 26, Enter the smaller of line 24 or line 2.
- (3) If more than two Form 8936, Schedule As are attached, edit an indicator of "1" on the second Form 8936, Schedule A, in the bottom right margin.

3.11.14.39  
(01-01-2025)  
**Form 4255, Certain  
Credit Recapture,  
Excessive Payments,  
and Penalties**

- (1) Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties is transcribed for Tax Period 202401 and later.
- (2) If Form 4255 is attached to a return for a Tax Period 242401 and later, sequence the form in order. See IRM 3.11.14.3.3, Sequence - Form 1041.
- (3) If the Tax Period is 202312 and prior, do not sequence the form and edit a slash through the Form 4255.

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form to support the line entry is missing, correspond for the missing form.

- (5) If the Tax period is 202401 and later, take the following action:

Line...	Form	Action...
Part 1, Line 1a, col (s)	Form 7207	Accept the entry.
Part 1, Line 1a, col (t)	Form 7207	Accept the entry.
Part 1, Line 1b, col (s)	Form 3468, Part III	Accept the entry.
Part 1, Line 1b, col (t)	Form 3468, Part III	Accept the entry.
Part 1, Line 1c, col (s)	Form 7210	Accept the entry.
Part 1, Line 1c, col (t)	Form 7210	Accept the entry.
Part 1, Line 1d, col (s)	Form 3468, Part IV	Accept the entry.
Part 1, Line 1d, col (t)	Form 3468, Part IV	Accept the entry.
Part 1, Line 1e, col (s)	Form 7218	Tax Period is 202412 and prior, edit "X" just left of the amount.
Part 1, Line 1e, col (t)	Form 7218	Tax Period is 202412 and prior, edit "X" just left of the amount.
Part 1, Line 1f, col (s)	Form 7213, Part II*	Tax Period is 202412 and prior, edit "X" just left of the amount.
Part 1, Line 1f, col (t)	Form 7213, Part II	Tax Period is 202412 and prior, edit asterisk (*) just left of the amount.
Part 1, Line 1g, col (s)	Form 3468, Part V.	Tax Period is 202412 and prior, edit "X" just left of the amount.
Part 1, Line 1g, col (t)	Form 3468, Part V.	Tax Period is 202412 and prior, edit "X" just left of the amount.
Part 1, Line 1h, col (s)	Form 8936, Part V	Accept the entry.
Part 1, Line 1h, col (t)	Form 8936, Part V	Accept the entry.

Part 1, Line 1i, col (s)	Form 7211	Tax Period is 202412 and prior, edit "X" left of Line 1f, col (s).
Part 1, Line 1i, col (t)	Form 7211	Tax Period is 202412 and prior, edit "X" just left of the amount.
Part 1, Line 1j, col (s)	Form 3468, Part VI.	Accept the entry.
Part 1, Line 1j, col (t)	Form 3468, Part VI.	Accept the entry.
Part 1, Line 1k, col (s)	Form 8835	Accept the entry.
Part 1, Line 1k, col (t)	Form 8835	Accept the entry.
Part 1, Line 2a, col (s)	Form 8933	Accept the entry.
Part 1, Line 2a, col (t)	Form 8933	Accept the entry.
Part 1, Line 2b, col (s)	Form 8911, Part I	Accept the entry.
Part 1, Line 2b, col (t)	Form 8911, Part I	Accept the entry.

3.11.14.40  
(01-01-2025)  
**Decedent Returns -  
Form 1040, Form  
1040-SR, Form 1040A,  
and Form 1040EZ**

- (1) This subsection has instructions for identifying and processing Form 1040, Form 1040-SR, Form 1040A, and Form 1040EZ Decedent returns.

**Note:** Throughout this subsection any reference of "return" will be referring to Form 1040, Form 1040-SR, Form 1040A, or Form 1040EZ return.

- (2) Form 1040 and Form 1040-SR are the only return forms to be filed as of Tax Year 2019. For Tax Year 2018 and prior, Form 1040A or Form 1040EZ can still be filed. If any of these forms are filed, continue with the process of the return according to the procedures in this subsection.
- (3) If a return is filed for a deceased taxpayer (or two deceased taxpayers on a joint return) and the return covers a tax period **after** the one in which the taxpayer died, Form 1041 must be filed.
- (4) When an IMF processing campus determines the return was filed in error and Form 1041 is required, IMF will forward the return to the BMF processing campus.

**Note:** If the return was previously assigned a DLN at the IMF processing campus, the IMF site will void the DLN using Action Code 640 prior to shipping the return to the BMF site.

- (5) The BMF processing campus will verify the return was filed for a deceased taxpayer. If there is an indication the return was filed for a deceased taxpayer (Form 1310 attached or “Dec’d”, “Deceased”, **Date of Death**, etc., appears on the return or attachments, research IDRS for date of death.

**Note:** If instructed to process return as an IMF return, follow local procedures for transshipping to the designated IMF processing site. Attach IDRS research and Form 13675 showing the reason for transshipping.

**Exception:** If the receiving campus processes both IMF and BMF returns, they will process the return.

If ...	And ...	Then ...
The filing status box Single is checked, or one taxpayer is shown in the Entity of the return,	Date of death is during or after the filing year,	Process as an IMF return.
The filing status box Single is checked, or one taxpayer is shown in the Entity of the return,	Date of death is prior to the tax period beginning date	Convert to Form 1041 or correspond for completed Form 1041 per criteria shown in (6) below.
The filing status box Married filing joint return box is checked, or there are two taxpayers (not personal rep, exec, etc.) in the Entity area of the return, <b>Note:</b> Research both SSNs.	Date of death for one of the taxpayers is during or after the filing year, and one taxpayer is still living,	Process as an IMF return.
The filing status box Married filing joint return box is checked, or there are two taxpayers (not personal rep, exec, etc.) in the Entity area of the return, <b>Note:</b> Research both SSNs.	Date of death is for <b>both</b> taxpayers is during or after the filing year,	Process as an IMF return.



If ...	And ...	Then ...
The filing status box Married filing joint return box is checked, or there are two taxpayers (not personal rep, exec, etc.) in the Entity area of the return, <b>Note:</b> Research both SSNs.	Date of death is for <b>both</b> taxpayers is prior to the filing year,	Convert to Form 1041 or correspond for completed Form 1041 per criteria shown in (6) below.
The date of death is not on the return or found on IDRS,		Correspond for the date of death.
The return appears to be a detached bankruptcy return		Refer to work leader

(6) If the decedent return meets any of the following criteria for converting to Form 1041, See IRM 3.11.14.40.2, Conversion Procedure for Decedent Returns:

- The return is for a single deceased taxpayer (or two deceased taxpayers) on a joint return and the return covers a tax period after the one in which the taxpayer(s) died.
- Form 1040, line 9, Total Income amount is under \$600.
- Form 1040A, Line 15, Total Income amount is under \$600.
- Form 1040EZ, Line 4, Adjusted gross Income is under \$600.
- A **dummied** Form 1041 has a decedent return attached and there is an indication of no reply to a correspondence request.

3.11.14.40.1  
(01-01-2025)

**Correspondence  
Procedures for Decedent  
Returns**

(1) Correspond with the taxpayer for a completed Form 1041 when the return meets one of the following conditions:

- Form 1040 and 1040-SR, Line 9 TY 2020 and later (Line 7a TY2019, Line 10 TY2018, and Line 22 TY2017 and prior), Total Income amount is \$600 or more.
- Form 1040A, Line 15, Total Income amount is \$600 or more.
- Form 1040EZ, Line 4, Adjusted gross Income is \$600 or more.
- Any unprocessable conditions exist that require correspondence with the taxpayer, i.e., the return is not signed, etc.,

**Exception:** If there is an indication of no reply to a correspondence request for a completed Form 1041, convert the return to Form 1041. See IRM 3.11.14.40.2, Conversion Procedure for Decedent Returns.

**Caution:** If there is evidence of previous correspondence with the taxpayer, the second correspondence must have a paragraph of apology for any inconvenience.

- (2) Research the return to see if any of the following conditions exist:

If ...	Then ...
An EIN is present on the return, its attachments, or Form 1310,	Research IDRS for TC 150 using MFT "05": <ul style="list-style-type: none"> <li>• TC 150 not found, <b>correspond.</b></li> <li>• TC 150 found, reassociate the return with the posted Form 1041.</li> </ul>
The EIN is missing, illegible or incomplete and cannot be perfected from attachments,	Research the EIN following local procedures: <ol style="list-style-type: none"> <li>1. If EIN is found, edit to the correct location.</li> <li>2. If EIN has not been assigned:               <ul style="list-style-type: none"> <li>• Attach a Blank Form 1041 to the front of the return.</li> <li>• Delete page 1 of the return.</li> <li>• Route to Entity Control using local procedures, using Form 13934, Entity Document/C&amp;E Merge Transmittal, for EIN assignment.</li> </ul> </li> </ol>

- (3) All Form 1041 prepared for correspondence must have a:

- Received Date** - The absence of a Received Date is an indication of a timely filed return (most are due April 15, 2025). See IRM 3.11.14.40.2, Conversion Procedure for Decedent Returns.
- Tax Period** - If the Tax Period on the return is other than Current Processing year, edit the Tax Period (in YYMM format) to the right of preprinted calendar year on Form 1041.
- EIN** - Edit the EIN from the return to the EIN location of Form 1041.
- Name Control** - Edit the first four letters of the decedent's last name as the Name Control. See Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers), for proper determination of the Name Control.
- Address** - Edit the address as follows:

If ...	Then ...
A Form 1310 or Court Certificate is attached,	Edit the address found in the caption area(s) to the correct location on Form 1041.

If ...	Then ...
No Form 1310 or Court Certificate is attached,	Edit the address from the return to the correct location on Form 1041. See IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses, for general editing instructions.

- f. If the EIN is still missing, illegible or incomplete and cannot be perfected from attachments, attach letter 3801C to Form 1041 and edit Action Code 211.

**Note:** Do not edit Form 1040/A/EZ line entries to Form 1041.

## 3.11.14.40.2 (01-01-2024) Conversion Procedure for Decedent Returns

- (1) Convert the return to Form 1041 when all the following conditions exist:

- The return is for a single deceased taxpayer (or two deceased taxpayers) on a joint return and the return covers a tax period after the one in which the taxpayer(s) died.
- The amount is under \$600 for:  
Form 1040, Line 9, (Line 7a TY2019, Line 10 TY2018 and Line 22 TY2017 and prior), Total Income or  
Form 1040A, Line 15, Total Income, or  
Form 1040EZ, Line 4, Adjusted gross income.
- There are no unprocessable conditions present. See IRM 3.11.14.6, Unprocessable Conditions and Correspondence Action.

**Exception:** If there is an indication of “no reply” to a correspondence request for a completed Form 1041, convert the return to Form 1041.

- (2) Convert the return to Form 1041 as follows:

**Note:** Conversions differ from other instructions found in the Form 1041 IRM.

- Delete page 1 of the return and attach a blank Form 1041 to the front of the return.
- All returns must have a Received Date. The absence of a Received Date is an indication of a timely filed return received at an IMF campus.

**Caution:** If a prior year return was cleared by statutes, then after converting return to a Form 1041, send converted Form 1041 package to Statutes to be cleared.

- Edit the received date. See IRM 3.11.14.11, Received Date, for more information.

**Reminder:** If the due date for the return falls on a weekend or holiday, the next business day is the official due date.

If ...	Then ...
There is no Received Date present on the return,	The return was timely filed. Edit 041524 to Form 1041 as the Received Date.
There is a single timely Received Date present on the return,	Edit the Received Date from the return to Form 1041 as the Received Date.
There is a single delinquent Received Date from a processing campus present on the return,	The return was timely filed. Edit 041524 to Form 1041 as the Received Date.
There is a single Received Date from a processing campus on the return,	Edit the Received Date from the return to Form 1041 as the Received Date.
There are multiple Received Dates present on the return,	<ul style="list-style-type: none"> <li>Edit the earliest IMF Received Date or the earliest, timely BMF Received Date from the return to Form 1041 as the Received Date.</li> <li>If all the Received Dates are delinquent, the return was timely filed, edit 041524 as the Received Date to Form 1041.</li> </ul>

- d. Edit the Tax Period (in YYMM format) to the right of the preprinted Calendar Year on Form 1041, if the Tax Period on return is other than the Current Processing year.
- e. Edit Fiduciary code "1" (Decedent's Estate) in Box "A".
- f. Edit the EIN as follows:

If ...	Then ...
An EIN is present on the return,	Edit to the correct location on Form 1041.
An EIN is not present on the return,	Route the converted Form 1041 to Entity Control for EIN assignment.

- g. Edit the first four letters of the decedent's last name as the Name Control. See Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area for proper determination of the Name Control.
- h. Edit the address as follows:

If ...	Then ...
A Form 1310 or Court Certificate is attached,	Edit the address found in the caption areas to the correct location on Form 1041.

If ...	Then ...
No Form 1310 or Court Certificate is attached,	Edit the address from the Form 1040 to the correct location on Form 1041. See IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses, for general editing instructions.

- i. Edit the date of death as the “Date Entity Created” in Section D.

**Note:** Edit CCC “8” if Section D is within two years of the tax year ending date. See IRM 3.11.14.8.24, CCC “8” - Waiver of Estimated Tax Penalty.

- j. The procedures for Decedent Form 1041 conversions require that the Form 1041 IRM signature instructions be applied to the return signature area. Therefore, the signature instructions for Decedent Form 1041 Conversions differ from the instructions found in other sections of the Form 1041. See IRM 3.11.14.6.3, Correspondence.
- k. Check the return signature area to decide if all the Form 1041 signature requirements are met. See IRM 3.11.14.19, Signature:

If ...	Then ...
Signature correspondence is required,	<b>Do not convert</b> return. Correspond with the taxpayer for a completed Form 1041. See IRM 3.11.14.6.3, Correspondence.
All signature criteria is met,	Edit “See Attached” or “S/A” to the signature line of Form 1041.

- (3) Transfer specific tax data from return to Form 1041 using the following instructions:
- Form 1040, See IRM 3.11.14.40.3, Transferring Tax Data for Decedent Return - Form 1040 to Form 1041.
  - Forms 1040A, See IRM 3.11.14.40.4, Transferring Tax Data for Decedent Return - Form 1040A to Form 1041.
  - Form 1040EZ, See IRM 3.11.14.40.5, Transferring Tax Data for Decedent Return - Form 1040EZ to Form 1041.
- (4) Place the converted Form 1041 and any transcribable forms in sequence order. See IRM 3.11.14.3.3, Sequence - Form 1041.
- (5) **Do not** detach Form 1040 and its schedules from Form 1041 when it is received attached to Form 1041 on a correspondence reply return.

3.11.14.40.3  
(01-01-2025)

**Transferring Tax Data for  
Decedent Return - Form  
1040 to Form 1041**

- (1) If there are no money amounts present on Form 1040 to convert to Form 1041, edit zeros on lines 9, 16, 18, 22, 23, 24, 26, 28, and 29.
- (2) If Form 1040 has any line amounts that cannot be associated with a line on Form 1041, refer to your manager.
- (3) The following table has instructions for transferring tax data from Form 1040, including Schedule A, Itemized Deductions, and Schedule D, Capital Gains and Losses, to Form 1041:
  - a. Edit the amounts from Form 1040 to the applicable Income lines on Form 1041:

**Note:** See prior year conversion charts found in job aid (Number 2505-002).

Edit from Form 1040 ...	2024 Line ...	2023 Line ...	2022 Line ...	Edit to Form 1041, Line ...
Taxable Interest	2b	2b	2b	1
Ordinary Dividends	3b	3b	3b	2a
Qualified Dividends	3a	3a	3a	2b (2)
Total amounts from: Income IRA Distributions Pensions and Annuities Social Security Taxable Refunds Alimony Unemployment Total Other Income	Total from: 1z 4b 5b 6b 1, Sch 1 2a, Sch 1 7, Sch 1 9, Sch 1	Total from: 1z 4b 5b 6b 1, Sch 1 2a, Sch 1 7, Sch 1 9, Sch 1	Total from: 1z 4b 5b 6b 1, Sch 1 2a, Sch 1 7, Sch 1 9, Sch 1	8
Business Income	3, Sch 1	3, Sch 1	3, Sch 1	3
Capital Gain	7	7	7	4
Other Gains	4, Sch 1	4, Sch 1	4, Sch 1	7
Schedule E Income	5, Sch 1	5, Sch 1	5, Sch 1	5
Qualified Business Income Deduction	13	13	13	20
Farm Income	6, Sch 1	6, Sch 1	6, Sch 1	6
Other Adjustments	26, Sch 1	26, Sch 1	26, Sch 1	15a
Alternative Minimum Tax	2, Sch 2	1, Sch 2	1, Sch 2	1c, Sch G

Edit from Form 1040 ...	2024 Line ...	2023 Line ...	2022 Line ...	Edit to Form 1041, Line ...
Amount from Form 4255, Part I, Form 4255, line 3, column (q)	Form 4255, Part I, line 3, column (q)	N/A	N/A	1d,, Sch G
Foreign Tax Credit	1, Sch 3	1, Sch 3	1, Sch 3	2a, Sch G
General Business Credit	6a, Sch 3	6a, Sch 3	6a, Sch 3	2b, Sch G
Prior Year Minimum Tax	6b. Sch 3	6b. Sch 3	6b. Sch 3	2c, Sch G
Bond Credits	6k. Sch 3	6k. Sch 3	6k. Sch 3	2d, Sch G
Net Investment Income Tax	12, Sch 2	12, Sch 2	12, Sch 2	5, Sch G
Amount from Form 4255, Part I, line 3, column (r)	Form 4255, Part I, line 3, column (r)	17a, IRC, Sch 2	N/A	6a, Sch G
Recapture Tax Form 8611	16, Sch 2	16, Sch 2	N/A	6b, Sch G
Other Recapture Taxes: Low Income Housing Recapture "ICR"	Total from: N/A 17a (Other than ICR), Sch 2	Total from: N/A 17a (Other than ICR), Sch 2	Total from: N/A 16, Sch 2 17a <b>ICR</b> , Sch 2	6c, Sch G
Household Employ- ment Taxes	9, Sch 2	9, Sch 2	9, Sch 2	7, Sch G
Other Taxes Amounts From: Total Other Taxes	Total from: 21, Sch 2 minus (-) 9, Sch 2 12, Sch 2 16, Sch 2 17a, Sch 2	Total from: 21, Sch 2 minus (-) 9, Sch 2 12, Sch 2 16, Sch 2 17a, Sch 2	Total from: 21, Sch 2 minus (-) 9, Sch 2 12, Sch 2 16, Sch 2 17a <b>ICR</b> , Sch 2	8, Sch G
Total Tax	24	24	24	24
Net 965 Tax Liability Paid	20, Sch 2	20, Sch 2	20, Sch 2	25

<b>Edit from Form 1040 ...</b>	<b>2024 Line ...</b>	<b>2023 Line ...</b>	<b>2022 Line ...</b>	<b>Edit to Form 1041, Line ...</b>
Federal Income Tax Withheld	25d	25d	25d	14, Sch G
Estimated Tax Payments	26	26	26	10, Sch G
Amount Paid With Extension	10, Sch 3	10, Sch 3	10, Sch 3	13, Sch G
Net 965 Tax Liability	13d, Sch 3	13d, Sch 3	13f, Sch 3	15, Sch G
Form 2439 Payments	13a, Sch 3	13a, Sch 3	13a, Sch 3	16, Sch G
Form 4136 Payments	12, Sch 3	12, Sch 3	12, Sch 3	17, Sch G
Elective Payment Election Amount from Form 3800	13c, Sch 3	13c, Sch 3	N/A	18a, Sch G
Qualified Sick Family Leave Before April 1, 2021	N/A	13z, Sch 3	13b, Sch 3	18b, Sch G
Qualified Sick Family Leave After March 31, 2021	N/A	13z, Sch 3	13h, Sch 3	18b, Sch G
Overpayment	34	34	34	29
Refund	35a	35a	35a	30b
Applied to Estimated Tax	36	36	36	30a
Tax Due	37	37	37	28
Estimated Tax Penalty	38	38	38	27

<b>Edit from Schedule A (Form 1040) ...</b>	<b>2019 and later Line ...</b>	<b>2018 ...</b>	<b>2017 and prior Line ...</b>	<b>Edit to Form 1041, Line ...</b>
Total Taxes Paid	7	7	9	11
Total Interest Paid	10	10	15	10
Total Gifts to Charity	14	14	19	13



Edit from Schedule A (Form 1040) ...	2019 and later Line ...	2018 ...	2017 and prior Line ...	Edit to Form 1041, Line ...
Casualty and Theft Losses <b>plus</b> (Other Miscellaneous Deductions)	15	15 + 16	20 + 28	15a
Total Job Expenses and Certain Miscellaneous Deductions	16	Not valid for TY 2018	27	15a

Edit from Schedule D (Form 1040) ...	Line ...	Edit to Schedule D (Form 1041), Line ...
Net Short-Term Capital Gain or Loss	7, Column (h)	17(2)
Net Long-Term Capital Gain or Loss	15, Column (h)	18a (2)
Unrecaptured Section 1250 Gain	19	18b (2)
28% Rate Gain or Loss	18	18c (2)

- (4) After completing the conversion process, refer to IRM 3.11.14 for further coding and editing requirements. Review the newly converted Form 1041 for conditions that will require further editing. For example, CCC codes, Audit Codes, support for newly transcribed lines, and routing attachments. Place Forms and Schedules in sequence order.

**Reminder:** If any conditions exist that require correspondence with the taxpayer to resolve, do not convert Form 1040. Correspond with the taxpayer for a completed Form 1041.

- (5) For prior year returns, match the Form 1040 line descriptions to the same line descriptions on Form 1041.

3.11.14.40.4  
(01-01-2024)

**Transferring Tax Data for Decedent Return - Form 1040A to Form 1041**

- (1) If there are no money amounts present on Form 1040A to convert to Form 1041, edit zeros on lines 9, 16, 18, 22, 23, 24, 26, 28, and 29.
- (2) The following table has instructions for transferring tax data from Form 1040A to Form 1041.

Edit from Form 1040A ...	Line ...	Edit to Form 1041, Line ...
Taxable Interest	8a	1

Edit from Form 1040A ...	Line ...	Edit to Form 1041, Line ...
Ordinary Dividends	9a	2a
Qualified Dividends	9b	2b (2)
Total the amounts from: Wages Capital Gain Distributions Taxable IRA Distributions Taxable Pensions and Annuities Unemployment Taxable Social Security Benefits	Total amounts from: 7 10 11b 12b 13 14b	8
Total Tax	39	24
Federal Income Tax Withheld	40	14, Sch G
Estimated Tax Payments	41	11, Sch G
Overpayment	47	29
Refund	48a	30b
Applied to Estimated Tax	49	30a
Tax Due	50	28
Estimated Tax Penalty	51	27

- (3) After completing the conversion process, refer to the Form 1041 IRM 3.11.14 for further coding and editing requirements. Review the newly converted Form 1041 for conditions that will require further editing, for example, CCC codes, Audit Codes, support for newly transcribed lines, and routing attachments.

**Reminder:** If any conditions exist that require correspondence with the taxpayer to resolve, do not convert Form 1040A. Correspond with the taxpayer for a completed Form 1041.

- (4) For prior year returns, match the Form 1040A line descriptions to the same line descriptions on Form 1041.

3.11.14.40.5  
(01-01-2023)

**Transferring Tax Data for  
Decedent Return - Form  
1040EZ to Form 1041**

- (1) If there are no money amounts present on 1040EZ to convert to Form 1041, edit Zeros on lines 9, 16, 18, 22, 23, 24, 26, 28, and 29.
- (2) The following table has instructions for transferring tax data from Form 1040A to Form 1041:

Edit from Form 1040EZ ...	Line ...	Edit to Form 1041, Line ...
Taxable Interest	2	1

Edit from Form 1040EZ ...	Line ...	Edit to Form 1041, Line ...
Total the amounts from: Wages Unemployment	Total amounts from: 1 3	8
Federal Income Tax Withheld	7	14, Sch G
Tax	12	24
Refund	13a	30b
Tax Due	14	28

- (3) Do not detach 1040EZ from Form 1041 when the 1040EZ is received attached to Form 1041 on a correspondence reply return.
- (4) For prior year returns, match the 1040EZ line descriptions to the same line descriptions on Form 1041.

3.11.14.41  
(01-01-2025)  
**Form 1041-QFT, U.S.  
Income Tax Return for  
Qualified Funeral Trusts**

- (1) Form 1041-QFT was added to the Internal Revenue Code by the Taxpayer Relief Act of 1997 to permit certain trusts which previously filed Form 1041 as Grantor Trusts to elect Qualified Funeral Trust status.
- (2) A composite Form 1041-QFT is a single return filed by a trustee that has some or all the QFTs of which they are a trustee. Statements can be attached in lieu of Schedule D. See IRM 3.11.14.42.1.1.4(4), Line 3 - Capital Gain (or Loss).
- (3) The due date to file Form 1041-QFT or a composite return is April 15, 2025. A short year return is due to be filed by the 15th day of the fourth month following the close of the short year. See Exhibit 3.11.14-4, Due Date Charts.
- (4) Form 1041-QFT are processed with Document Code 39, MFT 05, Tax Class 2.
- (5) For a display of Form 1041-QFT transcription lines, see Exhibit 3.11.14-2, Form 1041-QFT Transcription Lines.
- (6) If Form 3800, General Business Credit is attached for Tax Year 2023 and later returns, See IRM 3.11.14.35 Form 3800, General Business Credit and follow the procedures for editing of Form 3800.

3.11.14.41.1  
(01-01-2024)  
**Part II, Tax Computation  
Section - Lines 1a - 20b  
(Form 1041-QFT)**

- (1) This subsection has instructions for editing the Income, Deductions and Tax and Payments Sections in Part II of Form 1041-QFT.
- (2) Edit all monetary amounts as **dollars only**.  
**Exception:** Tax amounts on Form 1041-QFT: Lines 11,12,13, 14, 15, 17, 18, 19, 21, 21a, and 21b are dollar and cents.
- (3) **Do not** bracket any entry, unless editing or computing a negative amount.
- (4) Perfect all illegible or misplaced entries (when possible)

- (5) Delete misplaced entries and edit to the correct lines.
- (6) If the correct line for the misplaced entry cannot be decided, move it to Line 4 Other Income.

3.11.14.41.1.1  
(01-01-2022)

**Income Section - Lines  
1a - 5 (Form 1041-QFT)**

- (1) This subsection has instructions for editing the Income Section in Part II of Form 1041-QFT.

3.11.14.41.1.1.1  
(01-01-2016)

**Line 1a - Interest Income  
(Form 1041-QFT)**

- (1) Accept taxpayer's entry.

3.11.14.41.1.1.2  
(01-01-2016)

**Line 2a - Total Ordinary  
Dividends (Form  
1041-QFT)**

- (1) Accept taxpayer's entry.

3.11.14.41.1.1.3  
(01-01-2016)

**Line 2b Qualified  
Dividends Allocable to  
Estate or Trust (Form  
1041-QFT)**

- (1) Accept taxpayer's entry.

3.11.14.41.1.1.4  
(01-01-2025)

**Line 3 - Capital Gain (or  
Loss) (Form 1041-QFT)**

- (1) The total gain or loss from the sale or exchange of capital assets is reported on Line 3 (Part II) of Form 1041-QFT.
- (2) Line 3 is verified with entries, if any, reported on Schedule D (Form 1041), Part III.

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present on Line 3 of Form 1041-QFT. Correspond if missing. **Do not** edit Line 3 if corresponding.

**Exception:** Do not correspond on composite returns if Statements are attached in lieu of Schedule D. Indications of a composite return are an entry greater than "1" in Part I, Line 4, or a check mark in the box on Part II, Line 12.

- b. Only a Schedule D (Form 1041) is acceptable. Schedule D (Form 1041) cannot be substituted with a Schedule D from any other tax return i.e., Forms 1040, 1065, 1120, etc.
- c. For multiple Schedules D, see IRM 3.11.14.27, Schedule D (Form 1041) - Capital Gains and Losses.
- d. Form 8824, Like-Kind Exchanges, **must** be attached if Schedule D (Form 1041) or Form 4797 (Sales of Business Property) is attached to Form 1041-QFT, and the filer has notated "RELATED PARTY LIKE-KIND EXCHANGE" on Schedule D or Form 4797. **Correspond** for Form 8824 if missing.

If ...	And ...	Then ...
Form 8824 is attached with an entry greater than zero on Line 22,	Schedule D is blank or missing,	Correspond, regardless of the entry on Line 3 of Form 1041-QFT.

**Reminder:** Edit CCC “1” if Form 8824 is attached.

- e. When comparing entries on Line 3 of Form 1041-QFT and Schedule D, Part III, ensure that Schedule D, Part III is complete. **Dummy Schedule D, Page 2 if missing or blank:**

**Exception:** Do not dummy a Schedule D if corresponding for two or more other missing items or if tax period is prior to 2012. Instead, add the request for Schedule D in the correspondence to the filer. **Don’t** edit Form 1041-QFT, Line 3 if corresponding for missing Schedule D.

If Schedule D, Part III, Columns (1) and (2) are both blank ...	And ...	Then ...
Line 17,	Schedule D, Line 7 has an entry,	1. Edit the amount from Line 7 to Line 17(2). 2. Bracket if negative.
Line 17,	Schedule D, Line 7 is <b>blank</b> , but there are entries on Lines, 1a - 6, Column (f),	1. Compute the total of Lines 1a - 6, Column (f) and edit to Line 17(2). 2. Bracket if negative.
Line 18a,	Schedule D, Line 16 has an entry,	1. Edit the amount from Line 16 to Line 18a. 2. Bracket if negative.
Line 18a,	Schedule D, Line 16 is <b>blank</b> but there are entries on Lines, 8b – 15, Column (f),	1. Compute the total of Lines 8b – 15 Column (f) and edit to Line 18a (2). 2. Bracket if negative.

If Schedule D, Part III, Columns (1) and (2) are both blank ...	And ...	Then ...
Line 19,	Entry(s) present in Line 17, Column (2) and/or Line 18a, Column (2),	<div>1. Compute the total of Line 17(2) and Line 18a (2).</div> <div>2. Edit the amount to Line 19(2).</div> <div>3. Bracket if negative.</div>

(3) Verify Line 3 of Form 1041 with amounts reported on Schedule D, Part III as follows:

**Exception:** If the ESBT box is checked on Form 1041, **don't** edit money amounts from Schedule D to Line 4 of Form 1041.

If ...	And ...	Then ...
Line 3 has a <b>positive</b> entry,	Line 3 <b>equals</b> Line 19(3),	Do not edit.
Line 3 has a <b>positive</b> entry,	Line 3 doesn't equal Line 19(3), <b>Note:</b> Compute line 19(3) when necessary.	<div>1. "X" the amount on Line 3.</div> <div>2. Edit the amount reported on Line 19(3) of Schedule D in its place.</div>
Line 3 has a	Line 3 <b>equals</b> Line 20 (Line 19(3), if Line 20 is blank),	Do not edit.

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If ...	And ...	Then ...
Line 3 has a	Line 3 <b>doesn't equal</b> Line 20 (Line 19(3), if Line 20 is blank),	<ol style="list-style-type: none"> <li>1. "X" the amount on Line 3.</li> <li>2. Edit the amount reported on Line 20 (Line 19(3) if Line 20 is blank) in its place.</li> <li>3. Bracket the edited amount.</li> </ol> <p><b>Note:</b> Do not edit more than</p> <p>except on Final returns.</p>
Line 3 has a	Form 1041-QFT <b>isn't</b> a final return,	<ol style="list-style-type: none"> <li>1. "X" the amount on Line 3.</li> <li>Line 3.</li> <li>3. Bracket the edited amount.</li> </ol>
Line 3 is blank, zero, or illegible,	A <b>positive</b> entry (a, gain) is present on Line 19(3),	Edit the amount from Line 19(3) to Line 3 of Form 1041-QFT.
Line 3 is blank, zero, or illegible,	is present on Line 20 (Line 19(3), if Line 20 is blank),	<ol style="list-style-type: none"> <li>1. Edit the amount from Line 20 (Line 19(3) if Line 20 is blank) to Line 3 of Form 1041-QFT.</li> <li>2. Bracket the edited amount.</li> </ol>

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If ...	And ...	Then ...
Line 3 is blank, zero, or illegible,	Line 20,	1. <b>Final Returns</b> - Edit the amount from Line 20 to Line 3 of Form 1041-QFT. 2. <b>Non-Final Returns</b> - Edit  of Form 1041-QFT. 3. Bracket the edited amount.
Line 3 is blank, zero, or illegible,	Line 19(3), and <b>Line 20 is blank</b> ,	1. <b>Final Returns</b> - Edit the amount from Line 19(3) to Line 3 of Form 1041-QFT. 2. <b>Non-Final Returns</b> - Edit  of Form 1041-QFT. 3. Bracket the edited amount.

Form 1041-QFT is a non-Final **composite return** (box is checked on Line 13), process as follows:

**Note:** A composite Form 1041-QFT is a single return filed by a trustee that has some or all the QFTs of which they are a trustee. Statements can be attached in lieu of Schedule D.

If ...	Then ...
Schedules are attached and have the following information: a. Name of owner or beneficiary, b. Type and gross amount of each type of return, c. Type and amount of each deduction and credit allocable to the QFT, d. Tax and payments made for each QFT, and e. Termination date for each QFT that was terminated during the tax year,	



If ...	Then ...
No schedules are attached, or the schedules attached do not have all the information shown above,	Reduce and bracket the amount

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3.11.14.41.1.1.4.1  
(01-01-2020)  
**Schedule D-1 (Form 1041) - Continuation Sheet for Schedule D (Form 41-QFT)**

(1) See IRM 3.11.14.27.4, Schedule D-1, Continuation.

**Note: Schedule D-1 is not valid for returns after 201212.**

3.11.14.41.1.1.5  
(01-01-2025)  
**Line 4 - Other Income (or Loss) (Form 1041-QFT)**

- (1) Taxable income or losses that cannot be reported on Lines 1a, 2a, or 3 of Form 1041-QFT are reported on Line 4 (Part II).
- (2) An amount reported on Line 4 must be supported by a statement or supporting schedule.

If ...	Then ...
An entry is present on Line 4, but Line 4 is <b>different</b> from the supporting schedule/attachment,	<ol style="list-style-type: none"> <li>1. "X" the Line 4 amount.</li> <li>2. Edit the correct amount in its place.</li> <li>3. Continue editing the return.</li> </ol>
An entry is present on Line 4, but a supporting document is not attached,	
Line 4 is blank, or illegible and "OTHER INCOME" is reported on an attachment to Form 1041-QFT,	Edit the Line 4 amount from the applicable attachment.
An attachment shows the nature of the income to be the same as that reported on any of Lines 1 through 3, Part II,	<ol style="list-style-type: none"> <li>1. Decrease Line 4.</li> <li>2. Increase the correct Income line (Lines 1 through 3).</li> </ol>

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3.11.14.41.1.1.6  
(01-01-2016)  
**Line 5 - Total Income (Form 1041-QFT)**

- (1) Line 5, Part II, of Form 1041-QFT is the total of Lines 1 through 4, Part II.

If ...	Then ...
Line 5 is blank or illegible,	Compute the amount by adding Lines 1 through 4 or by bringing totals forward from any attachments and schedules.
Line 5 is the only entry in the Income Section,	Edit the Line 5 amount to Line 4.

3.11.14.41.1.2  
(01-01-2022)

**Deduction Section -  
Lines 6 - 10, (Form  
1041-QFT)**

- (1) This subsection has instructions for editing the Deduction Section in Part II of Form 1041-QFT.

3.11.14.41.1.2.1  
(01-01-2022)

**Lines 6 - 9, Deductions  
(Form 1041-QFT)**

- (1) All authorized deductions from income are to be reported on Lines 6 through 9 (Part II) of Form 1041-QFT.
- a. **After perfecting Lines 6 through 9, edit the balance to Line 10 (Total Deductions).**
- (2) Lines 6 through 9 (Part II) consist of the following items:
- Line 6 - Taxes.
  - Line 7 - Trustee Fees.
  - Line 8 - Attorney, Accountant and Return Preparer Fees.
  - Line 9 - Other Deductions.
- (3) Lines 6 through 9 must be positive. If a negative amount is present on any of these lines:
- a. Delete the negative amounts and add to the calculation for Line 10.
- b. Recompute the amounts on Lines 10, and 11, if necessary.
- (4) Perfect all illegible or misplaced entries, when possible.
- (5) Delete all misplaced entries and move to the correct lines.
- (6) The Net Operating Loss (NOL) must be reported on Line 9.
- a. Adjust the correct Total lines.
- (7) If the taxpayer notates "TAX EXEMPT PRORATION" on Line 10 or any other Deduction line:

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3.11.14.41.1.2.2  
(01-01-2025)

**Line 10 - Total  
Deductions (Form  
1041-QFT)**

- (1) Line 10 of Form 1041-QFT is the total of Lines 6 through 9.
- (2) If Line 10 is blank or illegible, add the amounts on Lines 6 through 9 and edit to Line 10.
- (3) If an entry is present on Line 10, but all Lines 6 through 9 are blank, decide if an attachment or schedule is present that clarifies the deduction.

- a. If documentation is present, edit the amount to the correct Line 6 through 9.
  - b. If documentation is not present, correspond for the correct deduction amount, if any.
- (4) If an entry has been placed on Line 11, Taxable Income, but was inadvertently placed on Line 10 and Line 11 is blank or zero:
- a. Delete the Line 10 amount and edit the amount to Line 11.

3.11.14.41.1.3  
(01-01-2024)

**Tax and Payments  
Section - Lines 11 - 21b  
(Form 1041-QFT)**

- (1) This subsection has instructions for editing the Tax and Payments Section in Part II of Form 1041-QFT.

3.11.14.41.1.3.1  
(01-01-2019)

**Line 11 - Taxable Income  
(Form 1041-QFT)**

- (1) If Line 11 is blank or illegible, compute Line 11 by subtracting Line 10 from Line 5 and edit amount on to Line 11.

3.11.14.41.1.3.2  
(01-01-2019)

**Line 12 - Tax (Form  
1041-QFT)**

- (1) Tax owed by the taxpayer must be reported on Line 12, Part II, of Form 1041-QFT.
- (2) Tax is derived from one of the following:
- Tax Rate Schedule.
  - Schedule D (Form 1041).
  - Composite Return.
- (3) Line 12 must be a positive amount. Never bracket a Line 12 amount as a loss.
- a. If Line 12 is reported as a negative amount, decide if this amount is a misplaced entry.

If ...	Then ...
The amount on Line 12 is a misplaced entry,	<ol style="list-style-type: none"> <li>1. Delete the Line 12 amount.</li> <li>2. Edit the correct amount to Line 12.</li> <li>3. Continue editing the return.</li> </ol>
Unable to decide if Line 12 is a misplaced entry,	<ol style="list-style-type: none"> <li>1. Delete the Line 12 amount.</li> <li>2. Continue editing the return.</li> </ol>

- (4) If Line 12 is blank or illegible, review the return and its attachments and edit the correct amount:

If ...	Then ...
Able to obtain correct amount,	<ol style="list-style-type: none"> <li>1. Delete the Line 12 amount.</li> <li>2. Edit the correct amount to Line 12.</li> <li>3. Continue editing the return.</li> </ol>
Unable to obtain correct amount,	<ol style="list-style-type: none"> <li>1. Correspond for the correct entry to Line 12.</li> </ol>

3.11.14.41.1.3.3  
(01-01-2022)

**Line 13 - Credits (Form 1041-QFT)**

- (1) All authorized credits against tax are to be reported on Line 13. Part II, of Form 1041-QFT.
- (2) Line 13 must be a positive amount. Never bracket a Line 13 amount as a loss.
  - a. If Line 13 is bracketed, decide if this amount is a misplaced entry:

If ...	Then ...
The amount on Line 13 is a misplaced entry,	<ol style="list-style-type: none"> <li>1. Delete the Line 13 amount.</li> <li>2. Edit the amount to the correct line.</li> <li>3. Bracket the loss.</li> </ol>
Unable to decide if Line 13 is a misplaced entry,	<ol style="list-style-type: none"> <li>1. Delete the Line 13 amount.</li> <li>2. Continue editing the return.</li> </ol>

- (3) If Line 13 is blank or illegible and Credits are reported on attachments to the return:
  - a. Edit the correct Credit amount and perfect Line 13.

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3.11.14.41.1.3.4  
(01-01-2019)

**Line 15 - Net Invest Income Tax Form 8960 (Form 1041-QFT)**

- (1) If Line 15 is blank or illegible and there is an amount other than zero on Form 8960, Line 21, edit the amount on Line 15.

**Reminder:** Form 8960 must be attached if any amount is on Line 15. If missing, correspond.

3.11.14.41.1.3.5  
(01-01-2019)

**Line 16 - Total Tax (Form 1041-QFT)**

- (1) If Line 16 is blank or illegible then compute Line 16 by adding Line 14 and 15 and edit the amount on Line 16.

3.11.14.41.1.3.6  
(01-01-2024)

**Line 17 - Payments (Form 1041-QFT)**

- (1) Do not perfect the taxpayer's entry on Line 17 unless it is a misplaced entry.
- (2) For Tax Periods 202212 - 202311 - If an amount is claimed for an Elective or Deemed Payment Election (notation "IRA22DPE", edit RPC "J" and give the return to the lead. See IRM 3.11.14.10.16, Elective or Deemed Payment Election and Credit Transfers.

3.11.14.41.1.3.7  
(01-01-2024)

**Line 18 - Elective  
Payment Election  
Amount From Form 3800  
(Form 1041-QFT)**

- (1) Under the Inflation Reduction Act (IRA) of 2022 and CHIPS and Science Act of 2022, the taxpayer can elect to:
  - Take certain credits as an “Elective or Deemed Payment.”
  - Transfer a credit to another taxpayer.
  - Claim the credit as a General Business Credit.
- (2) For Tax Periods 202212 - 202311 - If an amount is claimed for an Elective or Deemed Payment Election (notation “IRA22DPE”, edit RPC “J” and give the return to the lead. See IRM 3.11.14.10.16, Elective or Deemed Payment Election and Credit Transfers.

3.11.14.41.1.3.8  
(01-01-2024)

**Lines 19 and 20 -  
Amount Owed/  
Overpayment (Form  
1041-QFT)**

- (1) Lines 19 and 20 are edited as positive only. If the taxpayer enters a negative amount, do not bracket.
- (2) **If an entry is present on Line 19 and no entries are present on Lines 12 through 18, edit the amount from Line 19 to Line 16.**
- (3) For Form 1041-QFT, edit the proper entry to Line 19 or 20 if **both** are blank. Do both of the following:
  - Subtract the total of Lines 17 and 18 from Line 16.
  - Edit the positive result on Line 19 or the negative result (do not bracket) on Line 20.
- (4) If pre-computed interest or delinquency penalty is **evident**, ensure that it has not been added to Line 16 or reduced Line 17.

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If ...	Then ...
The amount on Line 19 has pre-computed interest or penalty,	<ol style="list-style-type: none"><li>1. “X” Line 19 amount.</li><li>2. Delete the interest, penalty or other charge from the amount owed.</li><li>3. Edit the correct amount owed to the left of the original entry.</li></ol>
The amount on Line 20 is reduced by precomputed interest or penalty,	<ol style="list-style-type: none"><li>1. “X” Line 20 amount.</li><li>2. Compute the Overpayment amount without the interest or penalty.</li><li>3. Edit the correct Overpayment to the left of the original entry.</li></ol>

3.11.14.41.1.3.9  
(01-01-2024)

**Lines 21a and 21b -  
Credit Elect/Refund  
(Form 1041-QFT)**

- (1) If an entry is present on Line 20, an entry must be present on Line 21a or 21b.

If ...	And ...	Then ...
Lines 21a and 21b are both blank and or zero,	Return is not final,	Edit the amount from Line 20 to Line 21a.
Lines 21a and 21b are both blank and or zero,	Final Return,	Edit the amount from Line 20 to Line 21b.
Lines 21a and 21b are both the same and don't add up to Line 20,	Return is not final,	Delete the amount on Line 21b.
Lines 21a and 21b are both the same and don't add up to Line 20,	Final Return,	Delete the amount on Line 21a.
Line 21a has an entry,	Return is not final,	Do not edit.
Line 21a has an entry,	Final Return,	Arrow entry from Line 21a to Line 21b,

**Note:** An entry on Line 21b is an indication of a refund return. For refund return processing instructions, see IRM 3.11.14.10.7, Refund Returns (45 Day Jeopardy and High Dollar Refunds).

3.11.14.41.2  
(01-01-2020)

**◆Signature◆ (Form  
1041-QFT)**

- (1) See IRM 3.11.14.19, Signature.

3.11.14.41.3  
(01-01-2022)

**◆Paid Preparer's  
Section◆ (Form  
1041-QFT)**

- (1) The Paid Preparer's Section is found below the Signature area at the bottom of Form 1041-QFT. See IRM 3.11.14.21, Paid Preparer's Section.

3.11.14.42  
(01-01-2025)

**Form 1041-N, U.S.  
Income Tax Return for  
Electing Alaska Native  
Settlement Trusts  
(ANST)**

- (1) Section 671 of the Economic Growth and Tax Relief Reconciliation Act of 2001, P.L. 107-16, resulted in the creation of Form 1041-N and IRC 646.
- The provision is effective for tax year's ending after June 7, 2001, and tax year's beginning on or prior to December 31, 2010.
  - Section 101(a)(1) of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, P.L. 111-312, extended the provision for two years, and is effective for tax years beginning on or prior to December 31, 2012.
  - The American Taxpayer Relief Act of 2012, P.L. 112-240, made the provision permanent.

- (2) **All** Forms 1041-N are processed at the Ogden Submission Processing Campus. The volume is minimal. Forms 1041-N are processed as a Form 1041-QFT (Document Code "39," MFT "05," Tax Class "2)." The only unique identifying field that differentiates the two returns is an audit code "8" on the 1041-N account.

**Caution:** Only domestic addresses are valid for 1041-N returns.

If ...	Then ...
An original Form 1041-N is received at any Submission Processing site <b>other than OSPC</b> ,	<ol style="list-style-type: none"> <li>1. Detach and forward to the following address: Internal Revenue Service 1973 North Rulon White Blvd Mail Stop 4091 Ogden, UT 84404</li> <li>2. Prepare Letter 86C to inform the taxpayer that the return was sent to OSPC.</li> </ol>

**Caution:** Prior to shipping Form 1041-N to OSPC, ensure that the IRS Received Date is edited to the return.

- (3) Edit Audit Code "8" on all Form 1041-N tax returns. Edit "**1 - 8**" next to Line 6.
- (4) The due date to file Form 1041-N is the 15th day of the 4th month following the close of the tax year. For calendar year returns the due date is April 15th.
- (5) For a display of Form 1041-N transcription lines, see Exhibit 3.11.14-3, Form 1041-N Transcription Lines.
- (6) If Form 3800, General Business Credit is attached for Tax Year 2023 and later returns, See IRM 3.11.14.35 Form 3800, General Business Credit and follow the procedures for editing of Form 3800.

3.11.14.42.1  
(01-01-2025)

## Part II - Tax Computation Section (Form 1041-N)

- (1) This subsection has instructions for editing the income, deductions, and Tax and Payments of Form 1041-N.
- (2) All lines in Part II will be transcribed unless instructed not to.

3.11.14.42.1.1  
(01-01-2025)

## Income Section - Line 1a through Line 5 (Form 1041-N)

- (1) This subsection has instructions for editing income, lines 1a - 5 of Form 1041-N.

3.11.14.42.1.1.1  
(01-01-2016)

## Line 1a - Interest Income (Form 1041-N)

- (1) Accept taxpayer's entry.

3.11.14.42.1.1.2  
(01-01-2016)  
**Line 2a - Total Ordinary Dividends (Form 1041-N)**

(1) Accept taxpayer’s entry.

3.11.14.42.1.1.3  
(01-01-2022)  
**Line 2b - Qualified Dividends (Form 1041-N)**

(1) Qualified Dividends are reported on Line 2b of Form 1041-N.

(2) If present, Line 2b must be a positive amount. Never bracket a Line 2b amount as a loss.

**Note:** Though transcribed, Line 2b is not used in the computation of Line 5, Total Income.

- (3) If Line 2b is blank or illegible and the Qualified Dividends are reported on attachments to the return, edit the correct amount and perfect Line 2b. If the correct amount cannot be decided, do not perfect Line 2b or correspond for Qualified Dividend information.
- (4) If an amount is present on Line 14 of Schedule D (1041-N) and Line 2b, page 1, of Form 1041-N is blank, edit the amount from Line 14 to Line 2b of Form 1041-N.

3.11.14.42.1.1.4  
(01-01-2024)  
**Line 3 - Capital Gain (or Loss) (Form 1041-N)**

(1) The total gain or loss from the sale or exchange of capital assets is reported on Line 3, Part II, of Form 1041-N.

present on Line 3 of Form 1041-N.

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If ...	And ...	Then ...
Line 3 of Form 1041-N has an entry	Schedule D is blank or missing,	Correspond.
Form 8824 is attached with an amount greater than zero on Line 22,	Schedule D is blank or missing,	Correspond, regardless of the entry on Line 3 of Form 1041-N.

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**Note:** Edit CCC “1” if Form 8824, Like-Kind Exchanges, is attached.

- (3) If an amount is present on Line 3 of Form 1041-N and Schedule D (Form 1041-N) is attached, process as follows:



If ...	Then ...
Line 3, Form 1041-N, entry equals Line 11 or 12, Schedule D,	Continue editing the return.
Line 3 doesn't equal Line 11 or 12,	<ol style="list-style-type: none"> <li>1. "X" the Line 3 amount.</li> <li>2. Edit the amount reported on Line 11 or 12 Schedule D (1041-N) in its place.</li> </ol>

- (4) If Line 3 of Form 1041-N is a loss and Schedule D, Page 3, of Form 1041-N is blank or missing, process as follows:

If ...	Then ...
Line 3, Form 1041-N, equals Line 4 or 10 (Schedule D) and the	Continue editing the return.
Line 3, Form 1041-N, doesn't equal Line 4 or 10, Schedule D,	<ol style="list-style-type: none"> <li>1. Edit the lesser amount to Line 3 of Form 1041-N</li> <li>2. Bracket the amount.</li> </ol>
Line 3, Form 1041-N, loss is	<ol style="list-style-type: none"> <li>2. Bracket the amount</li> </ol>

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- (5) If Line 3 of Form 1041-N is blank, zero, or illegible and a Schedule D is attached:

- a. Review Schedule D to obtain the amount to be edited to Line 3 of Form 1041-N.

If ...	Then ...
A positive amount is present on Line 11 of Schedule D (1041-N),	Edit the amount to Line 3 of Form 1041-N.
Schedule D (1041-N).	Edit the amount (with brackets) to Line 3 of Form 1041-N.
Schedule D,	<b>brackets)</b> to Line 3 of Form 1041-N.

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3.11.14.42.1.1.5  
(01-01-2022)

**Line 4 - Other Income  
(or Loss) (Form 1041-N)**

- (1) Taxable income or losses that cannot be reported elsewhere on Form 1041-N must be reported on Line 4, Part II.
- (2) An amount reported on Line 4 must be supported by a statement or supporting schedule.

If ...	Then ...
An entry is present on Line 4 and Line 4 is <b>different</b> from the supporting schedule/attachment,	1. Delete the incorrect Line 4 amount. 2. Edit the correct amount.
An entry is present on Line 4 and a supporting document is not attached,	
Line 4 is blank, or illegible and "OTHER INCOME" is reported on an attachment to Form 1041-N,	Edit the Line 4 amount from the applicable attachment.
An attachment shows the nature of the income to be the same as that reported on any of Lines 1 through 3, Part II,	1. Decrease Line 4. 2. Increase the correct Income line (Line 1 through 3).

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3.11.14.42.1.1.6  
(01-01-2016)

**Line 5 - Total Income  
(Form 1041-N)**

- (1) Line 5, Part II, of Form 1041-N is the total of Lines 1 through 4, Part II.

If ...	Then ...
Line 5 is blank or illegible,	Compute the amount by adding Lines 1 through 4 or by bringing totals forward from any attachments and schedules.
Line 5 is the only entry in the Income Section,	Edit the Line 5 amount to Line 4.

3.11.14.42.1.2  
(01-01-2025)

**Deductions Section -  
Lines 6 - 12 (Form  
1041-N)**

- (1) This subsection has instructions for editing deductions lines 6 - 12 of Form 1041-N.

3.11.14.42.1.2.1  
(01-01-2025)

**Lines 6 - 11 (Form  
1041-N)**

- (1) All authorized Deductions from Income are to be reported on Lines 6 through 11, Part II, of Form 1041-N. Lines 6 through 11, Part II, consist of the following items:
- Line 6 - Taxes.
  - Line 7 - Trustee Fees.
  - Line 8 - Attorney, Accountant and Return Preparer Fees.

- Line 9 - Other Deductions not Subject to the 2% Floor.
- Line 10 - Allowable Miscellaneous Itemized Deductions Subject to the 2% Floor. (TY 2017 and prior)
- Line 11 - Exemption.

(2) Perfect all illegible or misplaced entries (when possible).

1. Delete all misplaced entries and move to the correct lines.
2. After perfecting Lines 6 through 11, edit the balance to Line 12, Total Deductions.

(3) Lines 6 through 11 must be positive.

1. If a negative amount is present on any of these lines, delete the negative amounts and move them to Line 4 as a positive amount.
2. If an amount was already present on Line 4, delete the existing Line 4 amount and recalculate to add the amounts moved from Lines 6 through 11.
3. Recompute the amounts on Lines 5, 12, and 13.

(4) The Net Operating Loss (NOL) must be reported on Line 9. If decided that the taxpayer erroneously entered an amount to the incorrect line that must have been entered to Line 9:

1. Delete the amount from the incorrect line.
2. Edit the amount to Line 9.
3. Adjust the correct Total lines.

(5) If Line 11 has an exemption amount, accept an amount as listed below:

RETURN TYPE	Exemption Amount	Fiduciary Code	Trust Code
Simple Trust	\$300	2	-
Grantor Trust	\$300	2 or 4	3
Qualified Disability Trust or 642(b)(2)(c) notated	\$4,700	8	-
Complex Trust	\$100	3	-
All Other Trusts	\$100		

(6) If Line 13, Taxable Income, is less than Line 5, Total Income, do not bracket or move the entries in Lines 6 through 11.

3.11.14.42.1.2.2  
(01-01-2025)

**Line 12 - Total Deductions (Form 1041-N)**

(1) Line 12 of Form 1041-N is the total of Lines 6 through 11.

(2) If Line 12 is blank or illegible, add the amounts on Lines 6 through 11 and edit to Line 12.

(3) If an entry is present on Line 12, but **all** Lines 6 through 11 are blank, research attachments or schedules for the amount to edit:

- a.

If documentation is present, edit the amount to the correct Line 6 through Line 11.
- b.

If documentation is not present, correspond for the correct deduction amount, if any.
- (4)

If an entry has been placed on Line 13, Taxable Income, but was inadvertently placed on Line 12 and Line 13 is blank or zero, delete the Line 12 amount and edit the amount to Line 13.

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3.11.14.42.1.3  
(01-01-2025)  
Tax and Payments  
Section - Lines 13 - 23  
(Form 1041-N)

(1)

This subsection has instructions for editing taxes and payments lines 13 - 22 of Form 1041-N.

3.11.14.42.1.3.1  
(01-01-2016)  
Line 13 - Taxable Income  
(Form 1041-N)

(1)

If Line 13 is blank or illegible, subtract Line 12 from Line 5 and edit on Line 13.

Reminder:

Do not correct the taxpayer's entry on Line 13 unless it is a misplaced entry.

3.11.14.42.1.3.2  
(01-01-2022)  
Line 14 - Tax (Form 1041-N)

(1)

Tax owed by the taxpayer must be reported on Line 14, Part II, of Form 1041-N.

(2)

Tax is derived from one of the following:

•

Tax Rate Schedule.

•

Schedule D (Form 1041-N).

(3)

Line 14 must be a positive amount. Never bracket a Line 14 amount as a loss.

a.

If Line 14 is reported as a negative amount, decide if this amount is a misplaced entry.

If ...	Then ...
The amount on Line 14 is a misplaced entry,	<div><div>1.</div><div>"X" the Line 14 amount.</div></div> <div><div>2.</div><div>Edit the correct amount to Line 13.</div></div>
Unable to decide if Line 14 is a misplaced entry,	Delete the Line 14 amount.

(4)

If Line 14 is blank or illegible, review the return and its attachments to decide the correct amount:

3.11.14.42.1.3

Internal Revenue Manual

Cat. No. 33490M (11-07-2024)  
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If ...	Then ...
Able to decide,	1. Edit the correct amount to Line 14.
Unable to decide if Line 14 is a misplaced entry,	Correspond for the correct amount to Line 14.

3.11.14.42.1.3.3  
(01-01-2022)

**Line 15 - Credits (Form 1041-N)**

- (1) All authorized credits against income are to be reported on Line 15, Part II, of Form 1041-N.
- (2) Line 15 must be a positive amount. Never bracket Line 15 amount as a loss.
  - a. If Line 15 is bracketed, decide if this amount is a misplaced entry:

If ...	Then ...
The amount on Line 15 is a misplaced entry,	<ol style="list-style-type: none"> <li>1. "X" the Line 15 amount.</li> <li>2. Edit the amount to the correct line.</li> <li>3. Bracket the loss.</li> </ol>
Unable to decide if Line 15 is a misplaced entry,	"X" the Line 15 amount.

- (3) If Line 15 is blank or illegible and Credits are reported on attachments to the return:
  - a. Edit the correct credit amount on Line 15.
  - b. If the correct amount cannot be decided, do not perfect Line 15 or correspond for credit information.

3.11.14.42.1.3.4  
(01-01-2024)

**Line 16 - Total Tax (Form 1041-N)**

- (1) If line 16 is blank or illegible, edit the result of line 15 subtracted from Line 14 to line 16.

3.11.14.42.1.3.5  
(01-01-2024)

**Line 17 - Net 965 Tax Liability Paid from Form 965-A (TY2017 and later) (Form 1041-N)**

- (1) The amount for Line 17, Form 1041-N is from Form 965-A, Corporate Report of Net Tax Liability Part II, column (k).
- (2) For editing procedures for Line 17, Form 1041-N see:
  - IRM 3.11.14.10.9, Section 965 Returns Form 1041 and Form 1041-N (TY2017 and later)
  - IRM 3.11.14.10.9.1, Tax Period 202112 through 202211 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).
  - IRM 3.11.14.10.9.2, Tax Period 202012 through 202111 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).
  - IRM 3.11.14.10.9.3, Tax Period 201912 through 202011 - Line 25 and Line 15, Schedule G, Form 1041 (Line 19 Form 1041-N).

- IRM 3.11.14.10.9.4, Tax Period 201812 through 201911 - Line 24 and Line 25f, Schedule G, Form 1041.
- IRM 3.11.14.10.9.5, Tax Period 201712 through 201811 - Section 965 Tax or 965 Election (Form 1041 and Form 1041-N).

3.11.14.42.1.3.6  
(01-01-2024)

**Line 18 - Payments  
(Form 1041-N)**

- (1) For Tax Periods 202212 - 202311 - If an amount is claimed for an Elective or Deemed Payment Election (notation "IRA22DPE"), edit RPC "J" and give the return to the lead. See IRM 3.11.14.10.16, Elective or Deemed Payment Election and Credit Transfers.

3.11.14.42.1.3.7  
(01-01-2024)

**Line 19 - Elective  
Payment Election  
Amount From Form 3800  
(Form 1041-N)**

- (1) Under the Inflation Reduction Act (IRA) of 2022 and CHIPS and Science Act of 2022, the taxpayer can elect to:
- Take certain credits as an "Elective or Deemed Payment."
  - Transfer a credit to another taxpayer.
  - Claim the credit as a General Business Credit.
- (2) For Tax Periods 202212 - 202311 - If an amount is claimed for an Elective or Deemed Payment Election (notation *IRA22DPE*), edit RPC **J** and give the return to the lead. See IRM 3.11.14.10.16, Elective or Deemed Payment Election and Credit Transfers.

3.11.14.42.1.3.8  
(01-01-2024)

**Lines 20 and 21 - Tax  
Due/Overpayment (Form  
1041-N)**

- (1) Lines 20 and 21 are edited as positive only. If the taxpayer enters a negative amount, do not bracket.
- (2) For Form 1041-N, edit the proper entry to Line 20 or 21 if **both** are blank. Do both of the following:
- Subtract the total of Lines 18 and 19 amounts from the total of Lines 16 and 17 amounts.
  - Edit the **positive** result on Line 20 or the **negative** result (do not bracket) on Line 21.
- (3) If pre-computed interest or delinquency penalty is **evident**, ensure that it has not been added to Line 20 or reduced Line 21.

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If ...	Then ...
The amount on Line 20 has pre-computed interest or penalty,	<ol style="list-style-type: none"> <li>1. "X" Line 20 amount.</li> <li>2. Delete the interest, penalty or other charge from the amount owed.</li> <li>3. Edit the correct amount owed to the left of the original entry.</li> </ol>

If ...	Then ...
The amount on Line 21 is reduced by pre-computed interest or penalty,	<ol style="list-style-type: none"> <li>1. "X" Line 21 amount.</li> <li>2. Compute the Overpayment amount without the interest or penalty.</li> <li>3. Edit the correct Overpayment to the left of the original entry.</li> </ol>

3.11.14.42.1.3.9  
(01-01-2024)

**Lines 22a and 22b -  
Credit Elect/Refund  
(Form 1041-N)**

- (1) If an entry is present on Line 21, an entry must be present on Line 22a or 22b.

If ...	And ...	Then ...
Lines 22a and 22b are both blank or zero,	Return is not Final,	Edit the amount from Line 21 to Line 22a.
Lines 22a and 22b are both blank or zero,	Final Return,	Edit the amount from Line 21 to Line 22b.
Lines 22a and 22b are the same, and the total doesn't equal Line 21,	Return is not Final,	Delete the amount on Line 22b.
Lines 22a and 22b are the same,	Final Return,	Delete the amount on Line 22a.
Line 22a has an entry and Line 22b is blank or zero,	Return is not Final,	Do not edit.
Line 22a has an entry and Line 22b is blank or zero,	Final Return,	Arrow entry from Line 22a to Line 22b.

**Note:** An entry on Line 22b is an indication of a refund return. For refund return processing instructions, see IRM 3.11.14.10.7, Refund Returns (45 Day Jeopardy and High Dollar Refunds).

3.11.14.42.2  
(01-01-2024)

**Penalty and Interest  
Code Editing (Form  
1041-N)**

- (1) The trustee is instructed to complete Form 2210 and enter the amount of any penalty in the bottom margin of Form 1041-N.

**Reminder:** Edit CCC "K" if Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, box "F" is checked in Part II **on a 2009 return only**.

- (2) The Penalty and Interest Code will be edited in the left margin next to Line 6 of Form 1041-N in "4 - 1" format.

- (3) Edit the Penalty and Interest Code as follows:
- a. If penalty and/or interest is added to Line 20 of Form 1041-N, “X” the Line 20 amount and edit the true Tax Due (minus the penalty and/or interest) to the left of the “X”.

If ...	Then ...
Form 1041-N is received by the Return Due Date,	Do not edit a Penalty and Interest Code when the trustee has notated penalty and/or interest on the return.
	Edit Penalty and Interest Code “1” in the-left hand margin next to Line 6 in “4 - 1” format.
The received date is not stamped on Form 1041-N and a penalty and/or interest code is shown on the return,	Edit the Received Date in the center of Form 1041-N.

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3.11.14.42.3  
(01-01-2020)  
◆Signature◆ (Form 1041-N)

- (1) See IRM 3.11.14.19, Signature.

3.11.14.42.4  
(01-01-2022)  
Paid Preparer’s Section (Form 1041-N)

- (1) The Paid Preparer’s Section is found below the Signature area at the bottom of Form 1041-N.
- (2) See IRM 3.11.14.21, Paid Preparer’s Section.

3.11.14.43  
(01-01-2022)  
Prior Year Returns - Form 1041

- (1) The instructions in this subsection of the manual are for editing prior year returns.

3.11.14.43.1  
(01-01-2025)  
Prior Year Returns - General Information

- (1) Prior year returns are:
- Calendar Year returns filed for tax periods ending on or prior to 202312 (calendar year).
  - Fiscal Year returns filed for tax periods ending 202411 and earlier.
- (2) Edit the received date in MMDDYY format when it is missing.

**Note:** All prior year returns **must** have a Received Date.

3.11.14.43.2  
(01-01-2024)  
Prior Year Returns - Editing Procedures

- (1) **Follow the current year procedures when no specific instructions are given.**



- (2) Line references in these prior year instructions are to the current year line numbers, unless otherwise specified.
- (3) Renumber or convert all transcription lines to agree with current year line numbers, unless otherwise specified.
  - a. Renumber - Line through the transcription line numbers on the prior year form/schedule and edit the current year line numbers.
  - b. Convert to a current year form if marking out the line numbers would make transcription more difficult.
- (4) Match the Total Tax, Total Payments, Overpayment, and Tax Due on Forms 1040, 1040A, and 1040EZ to the same line descriptions on Form 1041. See IRM 3.11.14.40, Decedent Returns - Form 1040, Form 1040A, and Form 1040EZ.

3.11.14.43.2.1  
(01-01-2019)  
**Prior Year Returns -  
Form 1041 (Page 1)**

- (1) Edit the tax period to the right of the preprinted Calendar Year in YYYYMM format.
- (2) Line 21 of Form 1041 is the taxpayer's Exemption amount. If SECTION 642(b)(2)(C) is notated on Line 21 of a TY 2001 Form 1041, edit Fiduciary Code "8".
- (3) **Underpayment of Estimated Tax (Form 2210):** Allow the amount reported on Line 27 if any of the boxes are checked in Part II of Form 2210 other than box F. Edit CCC "8". See IRM 3.11.14.8.24, CCC "8" - Waiver of Estimated Tax Penalty.

**Reminder:** Also, for TY 2009 only, edit CCC "K" if Form 2210, box "E" is checked in Part II

3.11.14.43.2.2  
(01-01-2025)  
**Prior Year Returns -  
Schedule G (Form 1041)**

- (1) Use the table below when converting Form 1041 Schedule G for prior year revisions. Edit only the Lines listed in the table.

Schedule G, Form 1041, TY 2009 and prior revisions
Line 2b, line through the line number 2b
Line 2c, change to 2b
Line 2d, change to 2c
Line 3, change to 2e

- (2) Schedule G, Line 4, on 201311 and prior year returns must be X'd out if an amount is present.
- (3) Verify the amount claimed on Line 1b of Schedule G as follows:

Tax Year	Form 4972
2008 to 2021	Line 30 or Line 7, if no entry on Line 30

- (4) Verify the amount claimed on Line 1c of Schedule G as follows:

Tax Year	Schedule I
2008 to 2021	Line 56

3.11.14.43.2.3  
(01-01-2016)

**Prior Year Returns -  
Schedule D (Form 1041)**

- (1) Schedule D (1041) was revised for TYs 2013, 2008, 2004, 2003, 2002.  
Convert prior year Schedule D as follows:

**Note:** Do not convert page 1 of 201212 and prior year Schedule D. Convert and edit page 2 as needed and then line through the line numbers on page 1.

- When converting page 2 of a prior year Schedule D, "X" the old, printed line numbers and renumber according to the table below.
- For all lines containing an entry in Part III, column 2, edit the current line number as follows:

Convert to Current Year Schedule D	TY 2012 - 2008	TY 2007 - 2004
17	13	13
18a	14a	14a
18b	14b	14b
18c	14c	14c
19	15	15
43	32	33

#

correspond.

- (2) Correct 2012 and prior revisions of Schedule D, as follows:

If prior year revisions show ...	Then convert to current year ...
Line 5, Schedule D, equal Line 4, Form 1041, and no amount on Line 12,	Edit Line 5 amount to Lines 17(2) and 19(2). Bracket if negative.
Line 12, Schedule D, equal Line 4, Form 1041 and no amount on Line 5,	Edit Line 12 amount to Lines 18a (2) and 19(2). Bracket if negative.

If prior year revisions show ...	Then convert to current year ...
If the total of Lines 5 and 12, Schedule D equal Line 4, Form 1041,	<ol style="list-style-type: none"> <li>Edit Line 5 amount to Line 17(2).</li> <li>Edit Line 12 amount to 18a (2).</li> <li>Compute the total of Lines 17(2) and 18a(2). Edit the total to Line 19(2). Bracket if negative.</li> </ol>
The total of Lines 5 and 12, Schedule D <b>doesn't</b> equal Line 4, Form 1041,	Do not dummy Schedule D, page 2. Correspond.
Form 1041, Schedule G, line 1a is blank and Schedule D, line 34 has an amount,	Edit the amount from line 34, Schedule D to Schedule G, line 1a.

If Schedule D, Part III, Columns (1) and (2) are both blank ...	And ...	Then ...
Line 13	Schedule D, Line 5 has an entry,	Edit the amount from Line 5 to 17(2). Bracket if negative.
Line 13	Schedule D, Line 5 is blank but there are entries in Lines 1a - 4, column (f),	Compute the total of Lines 1a - 4 and edit to Line 17(2). Bracket if negative.
Line 14a	Schedule D, Line 12 has an entry,	Edit the amount from Line 12 to Line 18a (2). Bracket if negative.
Line 14a	Schedule D, Line 12 is blank but there are entries in Lines 1a - 4, column (f),	Compute the total of Lines 6a - 11, column (f) and edit to Lines 18a (2). Bracket if negative.

If ...	And ...	Then ...
Line 15 is blank	Entry(s) present in Line 13 (2) and/or Line 14a (2),	Compute the total of Lines 13(2) and 14a (2). Edit the amount to Line 19(2). Bracket if negative.

3.11.14.43.2.4  
(01-01-2023)

**Prior Year Returns -  
Form 3800 (General  
Business Credits)**

- (1) See IRM 3.11.14.22.2.2, Schedule G, Line 2b - General Business Credits, and IRM 3.11.14.35, Form 3800 - General Business Credit for further instructions.
- (2) Decide if Form 3800 is required on a prior year return as follows:

present on Schedule G, Line 2c, and Tax Year is ...	And either of the following conditions is present ...
2007	a. The Form 3800 box is checked, or b. A credit is shown (other than Form 5884, 6478, 8835 - Section B, 8844, or 8846).

#

- (3) For 2010 and prior revisions follow the instructions below to dummy Form 3800 to current year form format:

<b>Page 1</b>
Line 1 use amount on Part I Line 2 of prior year revision
Line 3 use amount on Part I Line 5 of prior year revision
Line 4 use amount on Part I Line 6 of prior year revision
Line 5 use amount on Part I Line 7 of prior year revision
Line 16b use amount on Part II Line 18b of prior year revision (2011 - 2008 only) <b>Note:</b> 2012 and subsequent Form 3800 no longer have Part II, Line 16b and cannot be converted.
<b>Page 2</b>
Line 24 use amount on Part I Line 5 of prior year revision
Line 28 use total of Line 19b plus Line 25 on Part II of prior year revisions (2010 - 2008 only)
Line 30 use amount on Part II, Line 30 of prior year revision and any amount next to an notation "SBC" at the bottom of the form.
Line 32 use amount on Part I, Line 3 of prior year revision.
Line 33 use amount on Part I Line 5 of prior year revision
Line 34 use amount on Part I Line 6 of prior year revision
Line 35 use amount on Part I Line 7 of prior year revision
<b>Page 3</b>

**Page 1**

Complete Part III, lines 1a - 1zz, and 4a - 4z, using the amounts from corresponding lines in Part I, lines 1a - 1bb, and Part II, lines 29a - 29h, respectively.

**Note:** If the prior year 3800 has a credit that is not listed on the 2016 Form 3800 no editing is needed.

Line through or "X" the prior year Form 3800

- (4) If one or more general business credits are claimed on a prior year return it will be necessary to edit the applicable line number to match the current year Form 3800 line numbers or prepare a dummy Form 3800.
- (5) If a general business credit is claimed and support is present:
- Add the credits together; and,
  - Edit the total amount to Line 2b\*, of Schedule G if missing.  
\*(Line 2c for 2009 or prior)
  - Edit the source document credit (from applicable line) to current year Form 3800.

#

applicable form is not present, correspond. Continue editing the return.

- (6) Follow the instructions in IRM 3.11.14.35, Form 3800- General Business Credit.

3.11.14.43.2.5  
(01-01-2016)

**Prior Year Returns -  
Form 8941 (Credit For  
Small Employer Health  
Insurance Premiums)**

- (1) Use the table below when converting Form 8941 for TY 2010 through 2013. Edit only the lines listed in the table.
- X out the printed line numbers 16 and 18 on the prior year form. Edit prior year Lines 16 and 18 as follows:

Convert to Current Year Form 8941	TY 2013 and TY 2012	TY 2010 Form 8941
Box A - SHOP Check Box	n/a	n/a
Box B - EIN	1b	n/a
Box C - Credit Period Limitation	n/a	n/a
Line 1	1a	Line 1
Line 16	16	Line 21
Line 18	18	Line 23

**Note:** The first year for Box C - Credit Period Limitation was TY 2016.

3.11.14.44  
(01-01-2025)

◆Routing Guide for  
Attachments◆

- (1) Review all attachments to the return prior to the return is considered processable.

- a. Only detach attachments when specifically instructed.

**Note:** Consider a return or document an “original” if it has an original signature or was stamped “Process as Original.”

- b. Edit Action Trails (e.g., “2848 DETACHED”) in the lower left corner going vertically up the side of the return.
  - c. Edit the name and EIN (if not present) on the detached document. Also, edit the return received date (e.g., Rec’d MM/DD/YY) in the lower left margin of the detached document prior to routing.

- (2) Follow the general guidelines below written for each attachment:

Document/Form	Detach	Descriptions/Actions
<b>CP 259/959</b> (Spanish version), - <b>Note:</b> Master File Generated 1st TDI Notice.	No	<p><b>Correspondence is attached or taxpayer's response shows:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they are required to file the return.</li> <li>• Only page one of the return is attached.</li> <li>• EIN on notice doesn't match EIN on return.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting IRS take action(s) on their account.</li> <li>• Case involves any other IRS correction C&amp;E not trained to complete.</li> </ul> <p><b>Then,</b> Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Stop #662</li> <li>• Memphis - Stop #81</li> <li>• Philadelphia - 4-N31.142</li> </ul> <p><b>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</b></p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
CP 259 A through H	NO	OSPC BMF Entity Mail Stop 6273.
<b>CP 502</b> , (3rd Notice-Balance Due)	NO	Refer to your manager as a possible TAS case.

Document/Form	Detach	Descriptions/Actions
<p><b>CP 504</b>, Notice of Intent to seize (levy) your property or rights to property (IMF).</p> <p><b>Note:</b> 3rd Notice - Balance Due, primarily IMF, although can generate for BMF in certain circumstances.</p> <p><b>CP 504B</b>, Notice of Intent to seize (levy) your property or rights to property (BMF).</p> <p><b>Note:</b> 1st BMF Notice - Balance Due.</p>	NO	<ol style="list-style-type: none"> <li>1. Pull CP 504/504B to the front.</li> <li>2. Route notice and return to Accounts Management.</li> </ol>
<p><b>CP 518</b></p> <p><b>Note:</b> Do not route to Statute Control Unit for clearance. See IRM 3.11.14.10.11, Statute Returns.</p>	NO	<ol style="list-style-type: none"> <li>a. Correspondence is attached or taxpayer's response shows: <ul style="list-style-type: none"> <li>• Taxpayer disagrees that they are required to file the return.</li> <li>• Only page one of the return is attached.</li> <li>• EIN on notice doesn't match EIN on return.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting IRS to correct their account.</li> <li>• Case involves any other IRS correction C&amp;E not trained to complete.</li> </ul> </li> <li>b. <b>Then</b>, Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice. <ul style="list-style-type: none"> <li>• Brookhaven - Stop #662</li> <li>• Memphis - Stop #81</li> <li>• Philadelphia - 4-N31.142</li> </ul> </li> <li>c. If none of the above apply, correspondence or written response to the notice is not attached and/or "599" is notated: <ul style="list-style-type: none"> <li>• Move the notice to the back of the return.</li> <li>• Continue processing the return.</li> </ul> </li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>



Document/Form	Detach	Descriptions/Actions
<b>CP 2000, Request for verification of Unreported Income, payments or Credits</b>	NO	Refer to your manager as a possible TAS case.
Death Certificate (Taxpayer requests return of certificate)	YES	Give to the Lead Tax Examiner.
IRC 965 Transition Tax Statement (or similar language)	NO	<ul style="list-style-type: none"> <li>See IRM 3.11.14.8.8, CCC "J" - Section 965 Tax.</li> <li>See IRM 3.11.14.10.9, Section 965 Returns (Form 1041 and 1041-N) (TY 2017 and later)</li> <li>See IRM 3.11.14.17.1.9, Line 8 - Other Income (or loss).</li> </ul>
"965(i)" or "Section 965(i) Election" (or similar language) is notated or IRC 965 Transition Tax Statement with amount present on Line 7 (or similar statement showing to defer Net Tax Liability under Section 965(i))	No	<ul style="list-style-type: none"> <li>See IRM 3.11.14.8.1, CCC "B" - Section 965(i) Election to Defer Net Tax Liability.</li> <li>See IRM 3.11.14.8.8, CCC "J" - Section 965 Tax.</li> <li>See IRM 3.11.14.10.9, Section 965 Returns (Form 1041 and Form 1041-N) (TY 2017 and later).</li> <li>See IRM 3.11.14.17.1.9, Line 8 - Other Income (or loss).</li> </ul>

Document/Form	Detach	Descriptions/Actions
Letters 112C, 282C, 2255C or 2284C	NO	<ol style="list-style-type: none"> <li>Identify which organization started the letter to the taxpayer (e.g., what organization signed the letter?).</li> <li>Route letters started by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> <li>Ogden - Mail Stop 6712</li> <li>Kansas City - Mail Stop N2 6800</li> </ul> </li> <li>Route letters started by Collections as follows: <ol style="list-style-type: none"> <li><b>If</b> correspondence is attached or taxpayer's response shows any of the following: <ul style="list-style-type: none"> <li>Taxpayer disagrees that they are required to file the return.</li> <li>Only page one of the return is attached.</li> <li>EIN on letter doesn't match EIN on return.</li> <li>Return requested on letter not the same as return submitted.</li> <li>Taxpayer asking question(s) or requesting IRS to correct their account.</li> <li>Case involves any other IRS correction C&amp;E not trained to complete.</li> </ul> <p><b>Then,</b> Route to Compliance Services Collection Operations (CSCO). Use return address on letter.</p> <ul style="list-style-type: none"> <li>Brookhaven - Stop #662</li> <li>Memphis - Stop #81</li> <li>Philadelphia - 4-N31.142</li> </ul> </li> <li><b>If</b> none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated:  <b>Then,</b> Move the letter to the back of the return and continue processing.</li> </ol> </li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.</p>
Letter 1300, <b>Letter Request for Information on Schedule K-1</b>	NO	Continue normal processing. Disregard the letter.
Letter 2030, <b>Initial Notice Issued to Request Verification for Unreported Income, Deductions, Payments and/or Credits on BMF Income Tax Returns Matched to Payer Information Documents</b>	NO	Put letter in front of return and route both to BMF AUR in Compliance.

Document/Form	Detach	Descriptions/Actions
Letter 2531, <b>Initial Contact for Potential Discrepancy of Income, Deductions and/or Credits Claimed on BMF Income Tax Returns Matched to Payer Information Documents</b>	NO	Put letter in front of return and route both to BMF AUR in Compliance.
Has tax liability for <b>Multiple</b> Tax Periods or Types of Tax	NO	<ul style="list-style-type: none"> <li>Numbered Returns - route to Rejects.</li> <li>Unnumbered Returns, prepare a dummy return if possible; otherwise <b>correspond</b>.</li> </ul>
Other Tax Returns (original signature)	YES	<ol style="list-style-type: none"> <li>Edit Received Date to the detached return.</li> <li>Route to proper function unless specifically directed otherwise.</li> </ol> <p><b>Exception:</b> Returns attached to a consolidated return will NOT be detached.</p>
Petitions in opposition of tax law provisions	YES <b>Note:</b> Do not edit working trail when detaching petition.	<p>Route to:</p> <p>IRS</p> <p>1111 Constitution Avenue, NW Washington, DC 20224</p>
State Tax Returns (original or copy with an original signature)	YES	Route to Receipt and Control.
State Tax Returns (Photocopy, facsimile, or no signature)	NO	<b>Leave attached.</b>
Statement establishing <b>Reasonable Cause</b> for delinquent filing	NO	<ol style="list-style-type: none"> <li>Issue Letter 1382C, <b>Penalty Removal Request Incomplete</b>.</li> <li>Continue editing the return.</li> </ol>
Remittance found	NO	Immediately hand carry the return and remittance to supervisor.
Request for Acknowledgement	NO	Do not edit.
Request for information or inquiries	YES	<ol style="list-style-type: none"> <li>Photocopy any data necessary to process the return.</li> <li>Attach the photocopy to the return.</li> <li>Route original attachment to the proper office for necessary correction.</li> </ol>

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Document/Form	Detach	Descriptions/Actions
Request for Installment Agreement	YES	Route as follows: <ul style="list-style-type: none"> <li>Ogden - route to Collections Stop 5500.</li> <li>Kansas City - Mail Stop P4 5000.</li> </ul>
Request for Adjustment to another document	YES	Route to proper function. Attachment must have Name, Address, EIN, and IRS Received Date. Edit if missing.
Request for Money Transfer	NO/YES	<p><b>NO - If the Estate or Trust</b> notates transfer of money <b>TO</b> the return you are processing:</p> <ol style="list-style-type: none"> <li>Prepare Form 3465, <b>Adjustment Request</b>, and: <ol style="list-style-type: none"> <li>Edit in the Routing box <b>Rejects</b>.</li> <li>Notate "See attached money transfer request" in Remarks box.</li> </ol> </li> <li>Edit Action Code 450 to route the request to Rejects.</li> </ol> <p><b>YES - If the Estate or Trust</b> notates transfer of money <b>FROM</b> the return you are processing:</p> <ol style="list-style-type: none"> <li>Edit CCC "X" to freeze overpayment.</li> <li>Detach transfer request.</li> <li>Photocopy Pages 1 and 2 of Form 1041 (Page 1 of Form 1041-QFT or Form 1041-N).</li> <li>Prepare Form 3465, <b>Adjustment request</b>, and: <ol style="list-style-type: none"> <li>Edit in the Routing box <b>Adjustments</b>.</li> <li>Notate the requested action in the <b>Remarks Box</b>.</li> </ol> </li> <li>Attach Form 3465 to the request and photocopy of return then route to Accounts Management.</li> <li>Continue editing the return.</li> </ol>
Request for Form 8109, Deposit Slips or Coupons Books	NO	Do not edit.
Request for Forms or Schedules	NO	<p><b>If requesting current year forms:</b></p> <ol style="list-style-type: none"> <li>Prepare Form 4190, <b>Order Form for tax Forms and publications</b>.</li> <li>Forward to National Distribution Center (NDC) for processing.</li> </ol> <p><b>If requesting prior year forms:</b></p> <ol style="list-style-type: none"> <li>Prepare Form 6112, <b>Prior Year Tax Products order Form</b>.</li> <li>Forward to National Distribution Center (NDC) for processing.</li> </ol> <p><b>Note:</b> Use the write in sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>
Statement showing hardship if no Form 3753 (Manual Posting Voucher) or Form 5792 (IDRS Manual Refund) is attached.	NO	Refer to your manager to administer local TAS procedures. See IRM 3.11.14.2.4, Taxpayer Advocate Service (TAS).

Document/Form	Detach	Descriptions/Actions
TD F 90-22.1, Report of Foreign Bank and financial Accounts	NO	Do not edit.
<b>Two Form 1041 returns are present and the second return has the same EIN and Tax Period as the first.</b>	<b>NO</b>	<b>“X” page 1 of the second return and treat it as an attachment to the first.</b> <b>Exception:</b> Do not “X” if an amended return. See IRM 3.11.14.10.1, Amended Returns.

- (3) **The table below has routing instructions for specific forms and/or documents attached to Forms 1041, 1041-QFT, or 1041-N.**

**Exception:** Attachments to nontaxable Grantor Trust returns, which support the line items on Form 1041, do not require any editing. For a description of nontaxable Grantor Trusts see IRM 3.11.14.13.4.1, Grantor Trusts.

**Caution:** These Procedures can vary at different campuses; consult your manager for any local procedures. Leave a Working Trail in the lower left corner going vertically up the side of the return when anything was detached, or any special type of correction was done.

**Routing Guide for Attachments**

<b>Document</b>	<b>Detach</b>	<b>Action</b>
<b>Form SS-4</b> , Application for Employer Identification	NO	If the entities on Form SS-4 and Form 1041 are the same, route to Entity with the Form 1041 attached.
<b>Form SS-4</b> , Application for Employer Identification	YES	<ol style="list-style-type: none"> <li>1. If the entities on Form SS-4 and Form 1041 are different, detach Form SS-4 and route to EIN Operations at CAMC Stop 532G.</li> <li>2. Continue processing Form 1041.</li> </ol>
<b>Form W-2</b> , Wage and Tax Statement or <b>W-2G</b> , Certain Gambling Winnings	NO	Support for Line 14, Schedule G, see IRM 3.11.14.22.12.5, Line 14, Schedule G - Federal Income Tax Withheld.
<b>Form W-7</b> , Application for IRS Individual Taxpayer Identification Number (ITIN)	YES	Route to: Austin Submission Processing Campus AUSPC ITIN Unit Stop: 6090 Austin, TX 73301-0057
<b>Form 56</b> , Notice Concerning Fiduciary Relationship, and <b>Form 56-F</b> , Notice Concerning Fiduciary Relationship of Financial Institution	YES	Route to the Entity Control Function with all applicable attachments (i.e., Will, Trust Agreement, Court Appointed Trustee, etc.)
<b>Form 433-B</b> , Collection Information Statement for Business	Yes	Route as follows: <ul style="list-style-type: none"> <li>• Ogden - route to Collections. Mail Stop 5500.</li> <li>• Kansas City route to Mail Stop P4 5000.</li> </ul>
<b>Form 433-D</b> , Installment Agreement	Yes	Route as follows: <ul style="list-style-type: none"> <li>• Ogden - route to Collections. Mail Stop 5500.</li> <li>• Kansas City route to Mail Stop P4 5000.</li> </ul>
<b>Form 461</b> , Limitation on Business Losses	NO	See IRM 3.11.14.9, "Return Processing Code (RPC)."
<b>Form 843</b> , Claim for Refund and Request for Abatement	YES	Route to Accounts Management.
<b>Form 965-A</b> , Individual Report of Net 965 Tax Liability	No	See IRM 3.11.14.32, Form 965-A - Individual Report of Net Tax Liability.
<b>Form 982</b> , Reduction of Tax Attributes Due to Discharge	NO	Do not edit.
<b>Form 990 Series</b> , Organization Exempt from Income Tax	YES	Non-EO Campus - Detach from Form 1041 and route to OSPC.
<b>Form 990 Series</b> , Organization Exempt from Income Tax	YES	OSPC - Route for processing.

Document	Detach	Action
<b>Form 1040</b> or <b>Form 1040-SS</b> , U.S. Individual Income Tax Return	NO	<ul style="list-style-type: none"> <li>• Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.2, Bankruptcy Returns.</li> <li>• Leave attached if return is notated copy, duplicate, or signature is not original for an individual that is a grantor of a trust. See IRM 3.11.14.13.4.1, Grantor Trusts.</li> <li>• See IRM 3.11.14.40, Decedent Returns - Form 1040, Form 1040-SS, Form 1040A, and Form 1040EZ, instructions when it is decided the return must be processed as IMF.</li> </ul>
<b>Form 1040 w/2555</b> , (Foreign Earned Income)	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12 (6), Foreign Address Returns (International).</p> <ul style="list-style-type: none"> <li>• Route to OSPC with all attachments.</li> </ul>
<b>Form 1040 w/2555EZ</b> , (Foreign Earned Income Exclusion)	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International).</p> <ul style="list-style-type: none"> <li>• Route to OSPC with all attachments.</li> </ul>
<b>Form 1040 w/4563</b> , Exclusion of Income for Bona Fide Residents of American Samoa	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International).</p> <ul style="list-style-type: none"> <li>• Route to OSPC with all attachments.</li> </ul>
<b>Form 1040 w/5074</b> , Allocation of Individual Income Tax to Guam or the Commonwealth of Northern Mariana Islands	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International).</p> <ul style="list-style-type: none"> <li>• Route to OSPC with all attachments.</li> </ul>
<b>Form 1040-GUAM</b> , (U.S. Non- Resident Alien)	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International).</p> <ul style="list-style-type: none"> <li>• Route to the OSPC with all attachments.</li> </ul>

Document	Detach	Action
<b>Form 1040NR</b> , U.S. Nonresident Alien Income Tax Return	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International).</p> <ul style="list-style-type: none"> <li>• Leave attached if return is a <b>copy</b> of the Form 1040NR for an individual that is a grantor of a trust. IRM 3.11.14.13.4.1, Grantor Trusts.</li> <li>• Route to KCSPC with all attachments if Form 1040-NR uses an EIN. Processed as NMF in KCSPC.</li> <li>• Route to KCSPC if it is for an individual (SSN).</li> </ul>
<b>Form 1040-PR</b> , U.S. Self-Employment Tax Return (Puerto Rico)	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12(6), Foreign Address Returns (International).</p> <ul style="list-style-type: none"> <li>• Route to OSPC with all attachments.</li> </ul>
<b>Form 1040-SS</b> , U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa and NMI	NO	<p>Leave attached if return is filed for an individual involved in bankruptcy. See IRM 3.11.14.10.12, Foreign Address Returns (International).</p> <ul style="list-style-type: none"> <li>• Route to OSPC with all attachments.</li> </ul>
<b>Schedule C, (Form 1040)</b> , Profit or Loss from Business	NO	Support for Line 3. See IRM 3.11.14.17.1.4, Line 3 - Business Income (or Loss).
<b>Schedule C-EZ, (Form 1040)</b> , Net Profit from Business	NO	Support for Line 3. See IRM 3.11.14.17.1.4, Line 3 - Business Income (or Loss).
<b>Schedule D, (Form 1041)</b> , Capital Gains and Losses	NO	Support for Line 4. Place in sequence order. See IRM 3.11.14.17.1.5, Line 4 - Capital Gain or Loss/Schedule D.
<b>Schedule E (Form 1040)</b> , Supplemental Income and Loss	NO	Support for Line 5, See IRM 3.11.14.17.1.6, Line 5 - Rents, Royalties, Partnerships, Other Estates and Trusts, etc.,
<b>Schedule F, (Form 1040)</b> , Farm Income and Expenses	NO	Support for Line 6. See IRM 3.11.14.17.1.7, Line 6 - Farm Income (Loss).
<b>Schedule H, (Form 1040)</b> , Household Employment Taxes	NO	Support for Line 7 of Schedule G (Page 2). Place in sequence order. See IRM 3.11.14.22.9, Line 7, Schedule G – Household Employment Taxes (Schedule H, Form 1040).
<b>Schedule I, (Form 1041)</b> Alternative Minimum Tax	NO	Support for Line 1c, Schedule G (Page 2). Place in sequence order. See IRM 3.11.14.22.1.3, Line 1c, Schedule G - Alternative Minimum Tax (Schedule I).



Document	Detach	Action
<b>Schedule K-1, Form 1041</b> , Beneficiary's Share of Income, Deductions, Credits, etc.	YES	<ol style="list-style-type: none"> <li>1. Detach current year and prior two year Schedules K-1.</li> <li>2. <b>Always</b> detach future year Schedules K-1. Support for Line 18. See IRM 3.11.14.17.2.4, Line 18 -Income Distribution Deduction (Schedule K-1).</li> </ol>
<b>Schedule K-1, Form 8865</b> , Partner's Share of Income, Credits, Deductions, etc.	NO	Do not edit.
<b>Form 1041-A</b> , Trust Accumulation of Charitable Amounts	YES	Route to OSPC if original (live) signature only.
<b>Form 1041-N</b> , U.S. Income Tax Return for Electing Alaska Native Settlement Trusts (ANST)	NO	Route to OSPC. See IRM 3.11.14.42, Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlements.
<b>Form 1041-QFT</b> , U.S. Income Tax Return for Qualified Funeral Trusts	NO	<ul style="list-style-type: none"> <li>• <b>Domestic</b> – Route to KCSPC with all attachments. <b>Exception:</b> Domestic Returns erroneously sent to OSPC.</li> <li>• <b>International</b> - Route to OSPC with all attachments. See IRM 3.11.14.41, Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts.</li> </ul>
<b>Form 1041-T</b> , Allocation of Estimated Tax Payments to Beneficiaries	YES	See IRM 3.11.14.22.12.2, Line 11, Schedule G - Estimated Tax Treated as Paid by Beneficiary (Form 1041-T).
<b>Form 1042</b> , Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	YES	Route with all attachments to OSPC.
<b>Form 1042-S</b> , Foreign Person's U.S. Source Income Subject to Withholding	YES/NO	<ul style="list-style-type: none"> <li>• Route (Copy A only) to OSPC.</li> <li>• Retain Copies B, C, and D with document.</li> <li>• Mail Copy E to Withholding Agent.</li> </ul> <p><b>Note:</b> Signed letter of Competent Authority is valid alternative to Form 1042-S.</p>
<b>Form 1045</b> , Application for Tentative Refund	YES	<p>Route to Accounts Management following local procedures.</p> <p><b>Exception:</b> If only Page 2 or only Page 3 of Form 1045 is attached, leave attached and continue processing Form 1041.</p>

Document	Detach	Action
<b>Form 1096</b> , Annual Summary and Transmittal Returns of U.S. Information	YES	Route to Receipt and Control.
<b>Form 1099</b> , Information Return of Income and Payments (Copy A only)	YES	Route to Receipt and Control.
<b>Form 1099 PR</b> , Statement for Receipts of Total Distributions from Profit Sharing, Retirement Plans, and Individual Retirement Arrangements	NO	Support for Line 8. See IRM 3.11.14.17.1.9, Line 8 - Other Income (or Loss).
<b>Form 1099-R</b> , Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAS, Insurance Contracts, etc.	NO	Support for Line 14, Schedule G. See IRM 3.11.14.22.12.5, Line 14, Schedule G - Federal Income Tax Withheld.
<b>Form 1116</b> , Foreign Tax Credit (Individual, Estate or Trust)	NO	Support for Line 2a of Schedule G (Page 2).  left margin next to Line 10. See IRM 3.11.14.22.2.1, Line 2a, Schedule G - Foreign Tax Credit (Form 1116).
<b>Form 1120</b> , U.S. Corporation Income Tax Return ( <b>attached to a bankruptcy return</b> )	NO	Send Form 1041 and all documents attached to Entity Control.
<b>Form 1120-SF</b> , U.S. Income Tax Return for Settlement Funds	YES	See IRM 3.11.14.10.10, Qualified Settlement Fund Tax Returns (Form 1041).
<b>Form 1128</b> , Application to Adopt, Change or Retain a Tax Year	NO	<b>Approved</b> - Leave attached and edit CCC "Y." See IRM 3.11.14.12.5, Short Period Returns - Editing Proof of Entitlement.
<b>Form 1128</b> , Application to Adopt, Change or Retain a Tax Year	YES	<b>Not Approved</b> - Route to Entity. Edit a Received Date onto the Form 1128. See IRM 3.11.14.12.8, Short Period Returns - Editing Form 1128 With No Indication of Approval or Denial.
<b>Form 2210 or Form 2210-F</b> , Underpayment of Estimated Tax by Individuals, Estates and Trusts	NO	Possible CCC "K and/or 8". See IRM 3.11.14.8.9, CCC "K" - Qualifying Small Business Taxpayer. See IRM 3.11.14.8.24, CCC "8" - Waiver of Estimated Tax Penalty. See IRM 3.11.14.17.3.5, Line 27 -Estimated Tax Penalty.
<b>Form 2439</b> , Notice to Shareholder of Undistributed Long-Term Capital Gains	NO	Support for Line 16a. See IRM 3.11.14.22.12.7, Line 16, Payment from Form 2439.

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Document	Detach	Action
<b>Form 2848</b> , Power of Attorney and Declaration of Representative,	YES	See IRM 3.11.14.5, Centralized Authorization File (CAF). Route as follows: <ul style="list-style-type: none"> <li>Ogden - Route to Mail Stop 6737.</li> <li>Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118</li> </ul>
Any Other Power of Attorney	NO	Do not edit.
<b>Form 3468</b> , Investment Credit	NO	<ul style="list-style-type: none"> <li>Line 8, Form 3468 greater than zero, edit CCC V. See IRM 3.11.14.8.16, CCC "V" - Qualified Therapeutic Drug Credit Claimed.</li> <li>Form 3468, Part III, Line 11e -11j - Historic Structure Code. See IRM 3.11.14.10.15.5, Historic Structure Code.</li> <li>Support for Line 1a, Form 3800, see IRM 3.11.14.35.1, Line 1a - Form 3468, Part III.</li> <li>Support for Line 1d, Form 3800, see IRM 3.11.14.35.4, Line 1d - Form 3468, Part III.</li> <li>Support for Line 1o, Form 3800, see IRM 3.11.14.35.15, Line 1o - Form 3468, Part IV.</li> <li>Support for Line 1v, Form 3800, see IRM 3.11.14.35.22 , Line 1v - Form 3468, Part V.</li> <li>Support for Line 4a, Form 3800, see IRM 3.11.14.35.36 , Line 4a- Form 3468, Part VI.</li> <li>Support for Line 4k, Form 3800, see IRM 3.11.14.35.46 , Line 4k - Form 3468, Part VII.</li> </ul>
<b>Form 3520-A</b> , Annual Return of Foreign Trust with a U.S. Owner	YES	Route to OSPC.
<b>Form 3753</b> , Manual Refund Posting Voucher	NO	Possible CCC "O". See IRM 3.11.14.8.12, CCC "O" - Manual Refund.
<b>Form 3800</b> , General Business Credit	NO	Support for Line 2b* of Schedule G. *(Line 2c for 2009 and prior) Place in sequence order. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35, Form 3800 - General Business Credit.</li> </ul>
<b>Form 3893</b> , Re-Entry Document Control	NO	See IRM 3.11.14.10.6, Re-Entry Document Procedures.

Document	Detach	Action
<b>Form 3949</b> , Information Report Referral	YES	<ul style="list-style-type: none"> <li>Route according to page 2 of Form 3949 to CI, Exam, Disclosure, etc. following local procedures.</li> <li>Continue processing the return.</li> </ul>
<b>Form 3949-A</b> , Information Referral	YES	<p><b>Ogden:</b></p> <ul style="list-style-type: none"> <li>Route Form 3949-A to R&amp;C.</li> <li>Continue processing the return.</li> </ul> <p><b>Kansas City:</b></p> <ul style="list-style-type: none"> <li>Route Form 3949-A to Ogden Service Center.</li> <li>Continue processing the return.</li> </ul>
<b>Form 4136</b> , Credit for Federal Tax Paid on Fuels	NO	Support for Line 16b. Place in sequence order. See IRM 3.11.14.22.12.8, Line 17, Payments from Form 4136.
<b>Form 4255</b> , Recapture of Investment Credit	NO	Support for Line 6 of Schedule G (Page 2). <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.8, Line 6c, Schedule G - Recapture Tax from Form 4255.</li> </ul>
<b>Form 4720</b> , Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC	YES	<b>Non-EO Campus</b> Detach from Form 1041 and route to OSPC.
<b>Form 4720</b> , Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC	YES	<b>OSPC</b> - Route for processing.
<b>Form 4797</b> , Sale of Business Property	NO	Support for Line 7, Form 1041. <ul style="list-style-type: none"> <li>See IRM 3.11.14.17.1.8, Line 7 - Ordinary Gain (or Loss) from Form 4797.</li> </ul>
<b>Form 4810</b> , Request for Prompt Assessment Under IR Code Section 6501(d)	NO	Audit Code "4" <b>will</b> be required. <ul style="list-style-type: none"> <li>If an Audit Code is required, edit Audit Code <b>4</b> in the left margin next to Line 10 in "1 - 4" format.</li> <li>See IRM 3.11.14.10.3, Prompt Assessment/Prompt Determination (Form 4810).</li> <li>and IRM 3.11.14.7, Audit Codes.</li> </ul>
<b>Form 4952</b> , Investment Interest Expense Deduction	NO	Support for Schedule D (Form 1041). Place in sequence order. <ul style="list-style-type: none"> <li>See IRM 3.11.14.25, Form 4952 - Investment Interest Expense Deduction.</li> </ul>
<b>Form 4970</b> , Tax on Accumulation Distribution of Trusts	NO	Support for Line 9 of Schedule G or Line 24 of Form 1041. <ul style="list-style-type: none"> <li>See IRM 3.11.14.17.3.2, Line 24 - Total Tax.</li> <li>See IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.</li> </ul>

Document	Detach	Action
<b>Form 4972</b> , Tax on Lump-Sum Distributions	NO	Support for Line 1b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.1.2, Line 1b, Schedule G - Tax on Lump-sum Distributions (Form 4972).</li> <li>and Line 24 of Form 1041, See IRM 3.11.14.17.3.2, Line 24 - Total Tax.</li> </ul>
<b>Form 5227</b> , Split-Interest Trust Information Return	YES	Non-EO Campus - Route to OSPC if original (live) signature only.
<b>Form 5227</b> , Split-Interest Trust Information Return	YES	OSPC if original (live) signature only - Route for processing.
<b>Form 5329</b> , Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	NO	Support for Line 9, Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.</li> </ul>
<b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations	NO	Edit Audit Code "1", in the left margin, next to Line 10 in "1 - 1" format, if Line 18 or 22 of  3.11.14.7, Audit Codes.
<b>Form 5471, Schedule E</b> , Income, War Profits, and Excess Profits Taxes Paid or Accrued	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 5471, Schedule G-1</b> , Cost Sharing Arrangement	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 5471, Schedule H</b> , Current Earnings and Profits	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 5471, Schedule I-1</b> , Information for Global Intangible Low-Taxed Income	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 5471, Schedule P</b> , Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 5495</b> , Request for Discharge from Personal Liability under IRC 6905	NO	Place Form 5495 in front of Form 1041 and route to local Exam Classification.
<b>Form 5792</b> , IDRS Manual Refund	NO	Possible CCC "O." <ul style="list-style-type: none"> <li>See IRM 3.11.14.8.12, CCC "O" - Manual Refund.</li> </ul>

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Document	Detach	Action
<b>Form 5884</b> , Work Opportunity Credit	NO	Line 6 - Support for Form 3800, Line 4b and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.37, Line 4b - Form 5884.</li> </ul>
<b>Form 5884-A</b> , Employee Retention Credits for Affected Disaster Area Employers	NO	Line 6 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G. Place in sequence order. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.34, Line 1zz - Other Credits</li> </ul>
<b>Form 5884-B</b> , New Hire Retention Credit	NO	Support for Form 3800, Line 1zz and Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.34, Other Credits.</li> </ul>
<b>Form 6252</b> , Installment Sale Income	NO	Edit "6" followed by the correct Installment Sale Indicator in the left margin next to Line 10 in "6 - N" format. <p><b>Note:</b> Not valid for Grantor Trusts (nontaxable) or Bankruptcy Estates.</p> <ul style="list-style-type: none"> <li>See IRM 3.11.14.10.15.4, Installment Sale Indicator.</li> </ul>
<b>Form 6478</b> , Biofuel Producer Credit	NO	Line 6 - Support for Form 3800, Line 4c and/or Line 2b of Schedule G.  Edit Action Code 343 if Form 6478, *Line 5, Column (c) or Line 7 has an entry. *(2008 - Line 7 or Line 9, Column (c)). <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.38, Line 4c - Form 6478.</li> </ul>
<b>Form 6765</b> , Credit for Increasing Research Activities	NO	Line 40 - Support for Form 3800, Line 1c and/or Line 2b of Schedule G. (PY only) <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.3, Line 1c - Form 6765.</li> </ul> Support for Line 4i, Form 3800, see IRM 3.11.14.35.44, Line 4i - Form 6765 ESB Credit.

Document	Detach	Action
<b>Form 6781</b> , Gains and Losses from Section 1256 Contracts and Straddles	NO	Edit CCC "I." <ul style="list-style-type: none"> <li>See IRM 3.11.14.8.7, CCC "I" - For 6781, Regulated Futures Contracts and Tax Straddles.</li> </ul>
<b>Form 7004</b> , Application for Extension of Time to File a Certain Business Income Tax, Information, and Other Returns	NO	Support for Line 13, Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.12.4, Line 13, Schedule - Tax Paid with Form 7004.</li> </ul>
<b>Form 7204</b> , Consent To Extend the Time To Assess Tax Related To Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement	NO	Edit RPC "L." IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 7205</b> , Energy Efficient Commercial Building Deduction,	NO	Edit RPC "M." IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 7207</b> , Advanced Manufacturing Production Credit	NO	Support for Line 1b, Form 3800. See IRM 3.11.14.35.2, Line 1b - Form 7207.
<b>Form 7210</b> , Clean Hydrogen Production Credit	NO	Support for Line 1g, Form 3800, See IRM 3.11.14.35.7, Line 1g - Form 7210.
<b>Form 7211</b> , Clean Electricity Production Credit	NO	Support for Line 1gg, Form 3800, see IRM 3.11.14.35.33, Line 1gg - Form 7211, Part II.
<b>Form 7213</b> , Nuclear Power Production Credit	NO	<ul style="list-style-type: none"> <li>Support for Line 1u, Form 3800. See IRM 3.11.14.35.21, Line 1u - Form 7213, Part II.</li> <li>Support for Line 1cc, Form 3800. See IRM 3.11.14.35.29, Line 1cc - Form 7213, Part I.</li> </ul>
<b>Form 7218</b> , Clean Fuel Production Credit	NO	Support for Line 1g, Form 3800, see IRM 3.11.14.35.17, Line 1g - Form 7218, Part II.
<b>Form 8082</b> , Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	NO	Edit Audit Code "3" in the left margin next to Line 10 in "1 - 3" format. See IRM 3.11.14.7, Audit Codes.
<b>Form 8275</b> , Disclosure Statement	NO	Edit Audit Code "3" to the left margin next to Line 10 in "1 - 3" format. <ul style="list-style-type: none"> <li>See IRM 3.11.14.7, Audit Codes.</li> </ul>
<b>Form 8275-R</b> , Regulation Disclosure Statement	NO	Edit Audit Code "3" to the left margin next to Line 10 in "1 - 3" format. <ul style="list-style-type: none"> <li>See IRM 3.11.14.7, Audit Codes.</li> </ul>



Document	Detach	Action
<b>Form 8288-A</b> , Statement of Withholding Dispositions by Foreign Persons of U.S. Real Property Interests	NO	<b>If attached to Form 1040-NR</b> , route with all attachments to OSPC, Batching.
<b>Form 8288-B</b> , Application for Withholding Certificate for Disposition by Foreign Persons of U.S. Real Property Interests	YES	Edit a Received Date and route with all attachments to OSPC, Code and Edit, FIRPTA unit.
<b>Form 8404</b> , Interest Charge on Disc-Related Deferred Tax Liability	NO	Route to Receipt and Control, assure that all entity information is entered.
<b>Form 8582 or Form 8582-CR</b> , Passive Activity Loss Limitations	NO	Do not edit.
<b>Form 8586</b> , Low-Income Housing Credit	NO	Line 7 - Support for Form 3800, Line 4d, and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.39, Line 4d - Form 8586.</li> <li>Edit CCC "9" if an entry for Form 8586 is present on Line 2b, Schedule G.</li> <li>See IRM 3.11.14.8.25, CCC "9" - Low-Income Housing (LIHC).</li> </ul>
<b>Form 8609</b> , Low-Income Housing Credit Allocation and Certification	NO	Edit CCC "9" if an entry is present on Line 2b of Schedule G, Form 1041. IRM 3.11.14.8.25, CCC "9" - Low-Income Housing (LIHC).
<b>Form 8609-A</b> , Annual Statement for Low-Income Housing Credit	NO	Edit CCC "9" if an entry is present on Line 2b of Schedule G. See IRM 3.11.14.8.25, CCC "9" - Low-Income Housing (LIHC).
<b>Form 8611</b> , Recapture of Low-Income Housing Credit	NO	Support for Line 6 of Schedule G. See IRM 3.11.14.22.7, Line 6b, Schedule G - Recapture Tax from Form 8611.
<b>Form 8693</b> , Low-Income Housing Credit Disposition Bond	NO	Edit CCC "9" if an entry is present on Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.8.25, CCC "9" - Low-Income Housing (LIHC).</li> </ul>
<b>Form 8697</b> , Interest Computation Under the Look-Back Method for completed Long-Term Contracts	YES	<b>Amended and loose filed Form 8697</b> - Route to Accounts Management. Edit the Tax Year and EIN of Form 1041 on Form 8697.
<b>Form 8697</b> , Interest Computation Under the Look-Back Method for completed Long-Term Contracts	YES	<b>Original Refund Form 8697</b> - Route to Accounts Management. Edit the Tax Year and EIN of Form 1041 on Form 8697.



Document	Detach	Action
<b>Form 8697</b> , Interest Computation Under the Look-Back Method for completed Long-Term Contracts	NO	<b>Original Balance Due Form 8697</b> - Support for Line 9, Schedule G. Add the other tax owed to Line 24, Total Tax of Form 1041 (if not already added) and continue processing Form 1041. <ul style="list-style-type: none"> <li>See IRM 3.11.14.17.3.2, Line 24 - Total Tax.</li> <li>See IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.</li> </ul>
<b>Form 8801</b> , Credit for Prior Year Minimum Tax-Individuals, Estates and Trusts	NO	Support for Line 2c of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.3, Line 2c, Schedule G - Credit for Prior Year Minimum Tax (Form 8801).</li> </ul>
<b>Form 8804</b> , Annual Return for Partnership Withholding Tax (Section 1446)	YES	Route to OSPC. <b>Caution:</b> Do not detach and forward if the form is clearly shown as a "copy".
<b>Form 8805</b> , Foreign Partner's Information Statement of Section 1446 Withholding Tax	YES, if Form 8804 attached. Otherwise, NO	Route to OSPC. <b>Caution:</b> Do not detach and forward if the form is clearly shown as a "copy".
<b>Form 8820</b> , Orphan Drug Credit	NO	Line 6 - Support for Form 3800, Line 1h and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.8, Line 1h - Form 8820.</li> </ul>
<b>Form 8821</b> , Tax Information Authorization (TIA)	YES	Route as follows: <ul style="list-style-type: none"> <li>Ogden - Route to Mail Stop 6737.</li> <li>Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118</li> </ul>
<b>Form 8822</b> , Change of Address or <b>Form 8822-B</b> , Change of Address or Responsible Party - Business	NO	A location address is listed on Form 8822/ 8822-B line 7 or an entry is listed on Form 8822-B lines 8 or 9: <ul style="list-style-type: none"> <li>Route to Entity Control</li> <li>Follow local procedures using Form 13934, Entity Document/C&amp;E Merge Transmittal.</li> <li>See IRM 3.11.14.14.5, Entity Perfection - Domestic Addresses.</li> </ul>

Document	Detach	Action
<b>Form 8822</b> , Change of Address or <b>Form 8822-B</b> , Change of Address or Responsible Party - Business	YES	If the entity information is not the same as the Form 1041 - detach Form 8822/8822-B and route to Entity Control using a Form 4227.
<b>Form 8824</b> , Like-Kind Exchanges	NO	Edit CCC "1" if Form 8824 is attached to Form 1041. <ul style="list-style-type: none"> <li>See IRM 3.11.14.8.20, CCC "1" - Like-Kind Exchanges (Form 8824).</li> <li>See IRM 3.11.14.22.1.1, Line 1a, Schedule G, - Tax on Taxable Income (Tax Rate or Schedule D).</li> </ul>
<b>Form 8826</b> , Disabled Access Credit	NO	Line 8 - Support for Form 3800, Line 1e and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.5, Line 1e - Form 8826.</li> </ul>
<b>Form 8830</b> , Enhanced Oil Recovery Credit	NO	Line 4 - Support for Form 3800, Line 1t or Line 2b of Schedule G, for 2016 and later. Phased out for 2006 through 2015. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.20, Line 1t - Form 8830.</li> </ul>
<b>Form 8834</b> , Qualified Electric Vehicle Credit	NO	Line 7 - Support for Line 2b of Schedule G - for vehicles placed in service after 2006 and prior to 2008. <p><b>Reminder:</b> Possible CCC "C."</p> <ul style="list-style-type: none"> <li>See IRM 3.11.14.8.2, CCC "C" - Invalid Vehicle Year or Service Date,</li> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.26, Form 8834 (2009 - 2022).</li> </ul>
<b>Form 8835</b> , Renewable Electricity Production Credit.	NO	Line 22 - Support for Form 3800, Line 1f, 4e, and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.6, Line 1f - Form 8835, Part II.</li> <li>See IRM 3.11.14.35.40, Line 4e - Form 8835, Part II</li> </ul>

Document	Detach	Action
<b>Form 8844</b> , Empowerment Zone Employment Credit	NO	Line 6 - Support for Form 3800, Line 3, Part III and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.35, Line 3 - Form 8844</li> </ul>
<b>Form 8845</b> , Indian Employment Credit	NO	Line 8 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.34, Line 1zz - Other Credits.</li> </ul>
<b>Form 8846</b> , Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	NO	Line 6 - Support for Form 3800, Line 4f and/or Line 2b of Schedule G (prior year). <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.41, Line 4f - Form 8846.</li> </ul>
<b>Form 8847</b> , Credit for Contributions to Selected Community Development Corporations	NO	Line 4 - Support for Form 3800, Line 1y and/or Line 2b of Schedule G for 2008 revision. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.34, Line 1zz - Other Credits</li> </ul>
<b>Form 8855</b> , Election to Treat a Qualified Revocable Trust as Part of an Estate	YES	Detach form and forward to Entity.
<b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)	No	Can be attached to the return. Take not action.
<b>Form 8860</b> , Qualified Zone Academy Bond Credit	NO	Support for Form 8912, Pt III and/or Line 2(d) of Schedule G.
<b>Form 8861</b> , Welfare-To-Work Credit	NO	Line 6 - Support for Form 3800, Line 1b and/or Line 2c of Schedule G (2009 and prior). <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.34, Other Credits.</li> </ul>

Document	Detach	Action
<b>Form 8864</b> , Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit.	NO	Line 12 - Support for Form 3800, Line 1l and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.12, Line 1l - Form 8864 (diesel).</li> </ul> Support for Line 1ff, Form 3800. See IRM 3.11.14.35.32, Line 1ff - Form 8864, Line 8.
<b>Form 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships	NO	Edit Audit Code "1", if Line 18 or 22 of Form next to Line 10 in "1 - 1" format. See IRM 3.11.14.7, Audit Codes.
<b>Form 8865, Schedule G</b> , Statement of Application of the Gain Deferred Method Under Section 721(c)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 8865, Schedule H</b> , Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 (c)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 8866</b> , Interest Computation under the look-back method for Property Depreciated under the Income Forecast Method	NO	Support for Line 9, Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.11, Line 9, Schedule G - Total Tax.</li> </ul>
<b>Form 8866</b> , Interest Computation under the look-back method for Property Depreciated under the Income Forecast Method	YES	If Form 8866 shows a <b>refund</b> , detach and forward to Accounts Management.
<b>Form 8874</b> , New Markets Credit	NO	Line 3 - Support for Form 3800, Line 1i and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.9, Line 1i - Form 8874.</li> </ul>

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Document	Detach	Action
<b>Form 8881</b> , Credit for Small Employer Pension Plan Startup Costs	NO	<p>Line 11 - Support for Form 3800, Line 1j and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.10, Line 1j - Form 8881, Part I.</li> <li>Support for Line 1dd, Form 3800, See IRM 3.11.14.35.30, Line 1dd - Form 8881, Part II.</li> <li>Support for Line 1ee, Form 3800. See IRM 3.11.14.35.31, Line 1ee - Form 8881, Part III.</li> </ul>
<b>Form 8882</b> , Credit for Employer-Provided Childcare Facilities and Services	NO	<p>Line 9 - Support for Form 3800, Line 1k and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.11, Line 1k - Form 8882.</li> </ul>
<b>Form 8886</b> , Reportable Transaction Disclosure Statement	NO	<ol style="list-style-type: none"> <li>Leave attached to return.</li> <li>Edit CCC "T" and Audit Code "3" to the left margin next to Line 10 in "1 - 3" format.</li> </ol> <p>See IRM 3.11.14.7, Audit Codes.</p>
<b>Form 8896</b> , Low Sulfur Diesel Fuel Production Credit	NO	<p>Line 10 - Support for Form 3800, Line 1m and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.13, Line 1m - Form 8896.</li> </ul>
<b>Form 8900</b> , Qualified Railroad Track Maintenance Credit	NO	<p>Line 7 - Support for Form 3800, Line 4g and/or Line 2b of Schedule G.</p> <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.42, Line 4g - Form 8900.</li> </ul>
<b>Form 8904</b> , Credit for Oil and Gas Production from Marginal Wells	NO	<p>Line 8 - Support for Form 3800, Line 1bb and/or Line 2b of Schedule G. Place in sequence order.</p> <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.28, Line 1bb - Form 8904.</li> </ul>

Document	Detach	Action
<b>Form 8906</b> , Distilled Spirits Credit	NO	Line 5 - Support for Form 3800, Line 1n and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.14, Line 1n - Form 8906.</li> </ul>
<b>Form 8907</b> , Nonconventional Source Fuel Credit	NO	Line 15 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.34, Line 1zz - Other Credits.</li> </ul>
<b>Form 8908</b> , Energy Efficient Home Credit	NO	Line 4 - Support for Form 3800, Line 1p and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.16, Line 1p - Form 8908.</li> </ul>
<b>Form 8909</b> , Energy Efficient Appliance Credit	NO	Line 28 - Support for Form 3800, Line 1n and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.14, Line 1n - Form 8909.</li> </ul> Support for Line 1zz, Form 3800 see IRM 3.11.14.35.34, Line 1zz - Other Credits.
<b>Form 8910</b> , Alternative Motor Vehicle Credit	NO	Line 9 - Support for Form 3800, Line 1r and/or Line 2b of Schedule G. <b>Reminder:</b> Possible CCC "C". <ul style="list-style-type: none"> <li>See IRM 3.11.14.8.2, CCC "C" - Invalid Vehicle Year or Service Date,</li> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.18, Line 1r - Form 8910 (2005 - 2023).</li> </ul>
<b>Form 8911</b> , Alternative Fuel Vehicle Refueling Property Credit	NO	Line 9 - Support for Form 3800, Line 1s and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.19, Line 1s - Form 8911, Part I</li> </ul>

Document	Detach	Action
<b>Form 8912</b> , Credit to Holders of Tax Credit Bonds	NO	Line 12 - Support for Line 2d, Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.4, Line 2d, Schedule G - Bond Credits.</li> </ul>
<b>Form 8923</b> , Mine Rescue Team Training Credit	NO	Line 4 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.34, Line 1zz - Other Credits.</li> </ul>
<b>Form 8931</b> , Agricultural Chemicals Security Credit	NO	Line 10 - Support for Form 3800, Line 1zz and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.34, Line 1zz - Other Credits.</li> </ul>
<b>Form 8932</b> , Credit for Employer Differential Wage Payments	NO	Line 6 - Support for Form 3800, Line 1w and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.23, Line 1w - Form 8932.</li> </ul>
<b>Form 8933</b> , Carbon Oxide Sequestration Credit	NO	Line 11 - Support for Form 3800, Line 1x and/or Line 2b of Schedule G. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.24, Line 1x - Form 8933.</li> </ul>
<b>Form 8936</b> , Clean Vehicle Credits	NO	Line 14 - Support for Form 3800, Line 1y and/or Line 2b of Schedule G. <b>Reminder:</b> Possible CCC "C". <ul style="list-style-type: none"> <li>See IRM 3.11.14.8.2, CCC "C" - Invalid Vehicle Year or Service Date.</li> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.25, Line 1y - Form 8936.</li> </ul> For support of Line 1aa, Form 3800 see IRM 3.11.14.35.27, Line 1aa - Form 8936, Part V.

Document	Detach	Action
<b>Form 8936 (Schedule A)</b> , Clean Vehicle Credit Amount	NO	If more than two Form 8936, Schedule As are attached, edit an indicator of <b>1</b> on the second Form 8936, Schedule A, in the bottom right margin. See IRM 3.11.14.38, Form 8936 (Schedule A), Clean Vehicle Credit Amount.
<b>Form 8938</b> , Statement of Foreign Financial Assets	NO	Edit CCC 2 if Form 8938 is attached to return. See IRM 3.11.14.8.21, CCC “2” - Statement of Foreign Financial Assets (Form 8938).
<b>Form 8939</b> , Increase in Basis for Property Acquired From a Decedent	NO	Edit CCC “N” if Form 8939 is attached. <ul style="list-style-type: none"> <li>See IRM 3.11.14.8.11, CCC “N” - Allocation of Increase in Basis for Property Received from a Decedent.</li> </ul>
<b>Form 8941</b> , Credit for Small Employer Health Insurance Premiums	NO	Line 18 - Support for Form 3800, Line 4h and/or Line 2b of Schedule G. Place in sequence order. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.43, Line 4h - Form 8941.</li> </ul>
<b>Form 8948</b> , Preparer Explanation for Not Filing Electronically	NO	Edit applicable E-File Waiver Indicator. IRM 3.11.14.21.5, E-File Waiver Indicator (Form 8948).
<b>Form 8949</b> , Sales and Other Dispositions of Capital Assets	No	<ul style="list-style-type: none"> <li>See IRM 3.11.14.8.10, CCC “M” - Form 8949 Sales and Other Dispositions of Capital Assets.</li> <li>Support for Line 4h, Form 3800. See IRM 3.11.14.35.43, Line 4h - Form 8941.</li> </ul>
<b>Form 8960</b> , , Net Investment Income Tax	NO	Support for Line 5, Schedule G. Place in sequence order. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.5, Line 5, Schedule G - Net Investment Income Tax.</li> <li>See IRM 3.11.14.37, Form 8960, Net Investment Income Tax.</li> </ul>
<b>Form 8990</b> , Limitation on Business Interest Expense Under Section 163(j)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 8991</b> , Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 8992</b> , Global Intangible Low-Taxed Income (GILTI)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).



Document	Detach	Action
<b>Form 8993</b> , Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 8994</b> , Employer Credit for Paid Family and Medical Leave	NO	See IRM 3.11.14.9, Return Processing Code (RPC). Line 3 - Support for Form 3800, Line 4j and/or Line 2b of Schedule G. Place in sequence order. <ul style="list-style-type: none"> <li>See IRM 3.11.14.22.2.2, Line 2b, Schedule G - General Business Credits (Form 3800).</li> <li>See IRM 3.11.14.35.45, Line 4j - Form 8994.</li> </ul>
<b>Form 8996</b> , Qualified Opportunity Fund	NO	See IRM 3.11.14.9, Return Processing Code (RPC).
<b>Form 8997</b> , Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	NO	See IRM 3.11.14.36, Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF).
<b>Form 9100</b> , Notice of Late Election	YES	Depending on which IRC section is shown on Form 9100, Line 1a and route as follows: <ul style="list-style-type: none"> <li>Section 1341, Claim of Right Route to: FRP.</li> <li>Section 1361(d) - Under 1.1361(j)(6)(ii), <i>QSST election</i>. Route to: BMF Entity.</li> <li>Section 1361(e), <i>ESBT Election</i>. Route to: BMF Entity.</li> <li>Section 42 - Form 8609, Low-income Housing Credit Allocation and Certification. Department of the Treasury Internal Revenue Service Center Low Income Housing Program Philadelphia, PA 19255-0549</li> </ul>
<b>Form 9465</b> , Installment Agreement Request	YES	Route as follows: <ul style="list-style-type: none"> <li>Ogden - Route to Collections Mails Stop 5500.</li> <li>Kansas City - Route to Mail Stop P4 5000.</li> </ul>
<b>Form 13133</b> , Expedite Processing Cycle	NO	See IRM 3.11.14.10.8, Compliance Secured/Prepared Returns. See IRM 3.11.14.10.8.3, Examination Prepared. See IRM 3.11.14.10.8.4, Examination Secured.

Document	Detach	Action
<b>Form 14039-B</b> , Business identity Theft Affidavit	NO	<p>If a specific function is shown by the envelope address or an IRS CP notice or IRS letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function.</p> <p>If Kansas City or Ogden, receives a Form SS-4, Application for an Employer Identification Number and Form 14039-B route the returns to BMF Entity: Internal Revenue Service Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201. For the following returns:</p> <ul style="list-style-type: none"> <li>• Loose Form 14039-B.</li> <li>• No correspondence attached (e.g., no IRS CP notice or IRS letter).</li> <li>• The envelope is not addressed to a specific function.</li> </ul> <p>Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT):</p> <p>Ogden - Mail Stop 6552. Kansas City - Mail Stop C1 6525.</p>
<b>Form 14157</b> , Return Preparer Complaint	YES	<p>Route to:</p> <p>Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308</p>

# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 329

Exhibit 3.11.14-1 (01-01-2025)

Form 1041 Transcription Lines

**DRAFT**

**Fiduciary Code**

Form **1041** U.S. Income Tax Return for Estates and Trusts 2024

OMB Tax Period YYMM

A Check all that apply:

1 Decedent's estate T

2 Simple trust T

3 Complex trust

8 Qualified disability trust

ESBT (S portion only)

Grantor type trust

5 Bankruptcy estate—Ch. 7

6 Bankruptcy estate—Ch. 11

3 Pooled income fund T

B Number of Schedules K-1 applicable to this return

C Employer identification number

D Date entity created

E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.

Described in sec. 4947(a)(1). Check here if not a private foundation

Described in sec. 4947(a)(2)

F Check applicable boxes:

Initial return

Final return

Amended return

Net operating loss carryback

Change in trust's name

Change in fiduciary

Change in fiduciary's name

Change in fiduciary's address

G Check if trust made a section 645 election

Trust TIN

**Trust Code**

1 Interest income T CCC

2a Total ordinary dividends T

b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust T

3 Business income or (loss). Attach Schedule C (Form 1040)

4 Capital gain or (loss). Attach Schedule D (Form 1041)

5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)

6 Farm income or (loss). Attach Schedule F (Form 1040)

7 Ordinary gain or (loss). Attach Form 4797

8 Other income. List type and amount T

9 Total income. Combine lines 1, 2a, and 3 through 8 T

10 Interest. Check if Form 4952 is attached

11 Taxes T

12 Fiduciary fees. If only a portion is deductible under section 67(e), see instructions

13 Charitable deduction (from Schedule A, line 7)

14 Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions

15a Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)

15b Net operating loss deduction

16 Add lines 10 through 15b

17 Adjusted total income or (loss). Subtract line 16 from line 9 17

18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)

19 Estate tax deduction including certain generation-skipping taxes (attach computation)

20 Qualified business income deduction. Attach Form 8995 or 8995-A

21 Exemption

22 Add lines 18 through 21

23 Taxable income. Subtract line 22 from line 17. If a loss, see instructions

24 Total tax (from Schedule G, Part I, line 9)

25 Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)

26 Total payments (from Schedule G, Part II, line 19)

27 Estimated tax penalty. See instructions

28 Tax due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed

29 Overpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid

30 Amount of line 29 to be: a Credited to 2025 \$8c T b Refunded

**Line 10 Codes**

**Received Date MMDDYY**

**RPC**

**Action Trail**

Sign Here Correspond if missing T

Signature of fiduciary or officer representing fiduciary Date EIN

Print/Type preparer's name Preparer's signature

Check if self-employed

Firm's name Firm's EIN

Firm's address Phone no.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11370H Form 1041 (2024)

**Fiduciary EIN**

**Action Code**

**E-File Waiver Indicator Code**

Exhibit 3.11.14-1 (Cont. 1) (01-01-2025)

Form 1041 Transcription Lines

DRAFT

Form 1041 (2024)

Page 2

Schedule ACharitable Deduction. Don't complete for a simple trust or a pooled income fund.

1

Amounts paid or permanently set aside for charitable purposes from gross income. See instructions

1

2

Tax-exempt income allocable to charitable contributions. See instructions

2

3

Subtract line 2 from line 1

3

4

Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes

4

5

Add lines 3 and 4

5

6

Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions

6

7

Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13

7

Schedule BIncome Distribution Deduction

1

Adjusted total income. See instructions

1

2

Adjusted tax-exempt interest

2

3

Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions

3

4

Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)

4

5

Capital gains for the tax year included on Schedule A, line 1. See instructions

5

6

Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number

6

7

Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-

7

8

If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law

8

9

Income required to be distributed currently

9

10

Other amounts paid, credited, or otherwise required to be distributed

10

11

Total distributions. Add lines 9 and 10. If greater than line 8, see instructions

11

12

Enter the amount of tax-exempt income included on line 11

12

13

Tentative income distribution deduction. Subtract line 12 from line 11

13

14

Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-

14

15

Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18

15

Schedule GTax Computation and Payments (see instructions)

Part I — Tax Computation

1

Tax:

a

Tax on taxable income. See instructions

1a

T

b

Tax on lump-sum distributions. Attach Form 4972

1b

T

c

Alternative minimum tax (from Schedule I (Form 1041), line 54)

1c

T

d

Chapter 1 tax from Form 4255, line 3, column (q)

1d

T

e

Total. Add lines 1a through 1d

1e

T/C

2a

Foreign tax credit. Attach Form 1116

2a

T

b

General business credit. Attach Form 3800

2b

T

c

Credit for prior year minimum tax. Attach Form 8801

2c

T

d

Bond credits. Attach Form 8912

2d

T

e

Total credits. Add lines 2a through 2d

2e

3

Subtract line 2e from line 1e. If zero or less, enter -0-

3

4

Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions

4

T

5

Net investment income tax from Form 8960, line 21

5

T

6a

Addition to tax from Form 4255 (see instructions)

6a

T

b

Recapture tax from Form 8611

6b

T

c

Other recapture taxes:

6c

T

7

Household employment taxes. Attach Schedule H (Form 1040)

7

T

8

Other taxes and amounts due

8

T

9

Total tax. Add lines 3 through 8. Enter here and on page 1, line 24

9

Form 1041 (2024)

## Exhibit 3.11.14-1 (Cont. 2) (01-01-2025)

## Form 1041 Transcription Lines

## DRAFT

Form 1041 (2024)

Page 3

**Schedule G Tax Computation and Payments** (see instructions) (continued)**Part II — Payments**

10	Current year's estimated tax payments and amount applied from preceding year's return . . . . .	10	T
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T) . . . . .	11	T
12	Subtract line 11 from line 10 . . . . .	12	
13	Tax paid with Form 7004. See instructions . . . . .	13	T
14	Federal income tax withheld. If any is from Form(s) 1099, check here <input type="checkbox"/> . . . . .	14	T
15	Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions) . . . . .	15	T
16	Payments from Form 2439 . . . . .	16	\$&c T
17	Payments from Form 4136 . . . . .	17	\$&c T
18a	Elective payment election amount from Form 3800 . . . . .	18a	T
18b	Other credits or payments (see instructions) . . . . .	18b	T
19	<b>Total payments.</b> Add lines 12 through 18b. Enter here and on page 1, line 26 . . . . .	19	

CORRESPOND IF MISSING

**Other Information**

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends . . . . . \$		
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement? . . . . .		
3 At any time during calendar year 2024, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country . . . . .		
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions . . . . .		
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for the required attachment . . . . .		
6 If this is an estate or a complex trust making the section 663(b) election, check here. See instructions . . . . . <input type="checkbox"/>		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions . . . . . <input type="checkbox"/>		
8 If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here . . . . . <input type="checkbox"/>		
9 Are any present or future trust beneficiaries skip persons? See instructions . . . . .		
10 Was the trust a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 . . . . .		
11a Did the estate or trust distribute S corporation stock for which it made a section 965(i) election? . . . . .		
11b If "Yes," did each beneficiary enter into an agreement to be liable for the net tax liability? See instructions . . . . .		
12 Did the estate or trust either make a section 965(i) election or enter into a transfer agreement as an eligible 965(i) transferee for S corporation stock held on the last day of the tax year? See instructions . . . . .		
13 At any time during the tax year, did the estate or trust (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions . . . . .		
14 <b>ESBTs only.</b> Does the ESBT have a nonresident alien grantor? If "Yes," see instructions . . . . .		
15 <b>ESBTs only.</b> Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions . . . . .		

Form 1041 (2024)

Exhibit 3.11.14-2 (01-01-2025)  
Form 1041-QFT Transcription Lines

DRAFT

Form **1041-QFT**  
(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**U.S. Income Tax Return for Qualified Funeral Trusts**  
  
Go to [www.irs.gov/Form1041QFT](http://www.irs.gov/Form1041QFT) for instructions and the latest information. **T**

OMB No. 1545-1593

For calendar year \_\_\_\_\_ or short year beginning \_\_\_\_\_, and ending \_\_\_\_\_ **Tax Period YYMM**

**Part I General Information**

1 Name of trust or other entity filing return  
**T** **Name Control**

2 Employer identification number (EIN)  
**T** **9 digits/legible**

3a Name and title \_\_\_\_\_

3b Number, street, and room or suite no. (If a P.O. box, see the instructions.) \_\_\_\_\_

3c City or town, state, and ZIP code  
**T** \_\_\_\_\_

4 Number of QFTs included on this return  
**T** **Number of Trusts**

5 Check applicable boxes:  
☐ Initial return ☐ Amended return ☐ Final return ☐ Change in the fiduciary or fiduciary's name ☐ Change in fiduciary's address

**Part II Tax Computation**

Income

1a Interest income **T** **CCC**

1b Tax-exempt interest. Don't include on line 1a

2a Total ordinary dividends

2b Qualified dividends **T**

3 Capital gain or (loss) (attach Schedule D (Form 1041))

4 Other income. List type and amount

5 Total income. Combine lines 1a, 2a, 3, and 4

1a

2a

3

4

5

T

T

+/-

+/-

+/- T/C

Tax and Payments

6 Taxes

7 Trustee fees

8 Attorney, accountant, and return preparer fees **T** **Received Date MMDDYY**

9 Other deductions

10 Total deductions. Add lines 6 through 9

11 Taxable income. Subtract line 10 from line 5

12 Tax. (If this is a composite return, check here ☐)

13 Credits (see instructions). Specify the credits claimed

14 Subtract line 13 from line 12

15 Net Investment Income Tax from Form 8960, line 21

16 Total tax. Add lines 14 and 15

17 Payments (see instructions)

18 Elective payment election amount from Form 3800

19 Tax due. If the total of lines 17 and 18 is smaller than line 16, enter amount owed

20 Overpayment. If the total of lines 17 and 18 is larger than line 16, enter amount overpaid

21 Amount of line 20 to be: a Credited to next year's estimated tax **T** b Refunded

6

7

8

9

10

11

12

13

14

15

16

17

18

19

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21

T

T

T

T

T/C

+/- T/C

T

T

T

T/C

T

T/C

T/C

T

Sign Here

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. Declaration of preparer (other than trustee) is based on all information of which preparer has any knowledge.

Signature of trustee or officer representing trustee \_\_\_\_\_ Date \_\_\_\_\_

May the IRS discuss this return with the preparer shown below?  
See instr. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN **T**

Firm's name \_\_\_\_\_ Firm's EIN **T**

Firm's address \_\_\_\_\_ Phone no. **T**

For Paperwork Reduction Act Notice, see instructions. Cat. No. 25368F Form **1041-QFT** (Rev. 12-2024)

**T** **Action Code**

Exhibit 3.11.14-2

Internal Revenue Manual

Cat. No. 33490M (11-07-2024)  
Any line marked with a #  
is for Official Use Only



# Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) 3.11.14

page 333

## Exhibit 3.11.14-3 (01-01-2025) Form 1041-N Transcription Lines

**Always edit an Audit Code 1-8 on a 1041-N**

Form **1041-N**  
(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**U.S. Income Tax Return for Electing  
Alaska Native Settlement Trusts**

Go to [www.irs.gov/Form1041N](http://www.irs.gov/Form1041N) for instructions and the latest information.

T  
OMB No. 1545-1778  
**Tax Period  
YYMM**

For calendar year or short year beginning , 20 , and ending

**Part I General Information**

1 Name of trust  
T **Name Control**

3a Name and title of trustee

3b Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
T

3c City or town, state, and ZIP code  
T

2 Employer identification number  
T **9 digits/legible**

4 Name of sponsor

5 Was Form 1041 filed in the prior year?  
☐ Yes ☐ No

6 Check applicable boxes: ☐ Amended return ☐ Final return ☐ Change in fiduciary's name ☐ Change in fiduciary's address

**Part II Tax Computation**

	Line	Description	Amount	Sign
<b>Income</b>	1a	Interest income	T	CCC
	b	Tax-exempt interest. Don't include on line 1a	1b	
	2a	Total ordinary dividends		T
	b	Qualified dividends (see instructions)	2b	T
	3	Capital gain or (loss) (Schedule D)		+/- T
<b>Tax and Payments</b>	4	Other income. List type and amount		+/- T
	5	Total income. Combine lines 1a, 2a, 3, and 4		+/- T/C
	6	Taxes	T	Received Date MMDDYY
	7	Trustee fees		T
	8	Attorney, accountant, and return preparer fees		T
	9	Other deductions (attach schedule)		T
	10	Reserved for future use		
	11	Exemption (see instructions)		T
	12	Total deductions. Add lines 6 through 11		T/C
	13	<b>Taxable income.</b> Subtract line 12 from line 5		+/- T/C
	14	<b>Tax.</b> If line 13 is a (loss), enter -0-. Otherwise, see the instructions and check the applicable box: <input type="checkbox"/> Multiply line 13 by 10% (0.10) or <input type="checkbox"/> Schedule D		T
	15	Credits (see instructions). Specify		T
16	<b>Total tax.</b> Subtract line 15 from line 14. See instructions		T/C	
17	Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)		T	
18	Payments. See instructions		T	
19	Elective payment election amount from Form 3800		T	
20	<b>Tax due.</b> If the total of lines 18 and 19 is smaller than the total of lines 16 and 17, enter amount owed		T/C	
21	<b>Overpayment.</b> If the total of lines 18 and 19 is larger than the total of lines 16 and 17, enter amount overpaid		T/C	
22	Amount of line 21 to be: a Credited to next year's estimated tax T b Refunded		T	

**Part III Other Information**

1 During the tax year, did the trust receive property or an assignment of income from an Alaska Native Corporation? If "Yes," see the instructions for the required attachments

2 During the year, did the trust receive a distribution from, or was it the grantor of, or the transferor to, a foreign trust?

3 At any time during the calendar year, did the trust have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114

4 Was the trust a specified domestic entity required to file Form 8938 for the tax year? See Instructions for Form 8938

5 To make a section 643(e)(3) election, complete Schedule D and check here. See instructions ☐

Yes No

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. Declaration of preparer (other than trustee) is based on all information of which preparer has any knowledge. Also, under section 645(c)(2) of the Internal Revenue Code, if this is the initial Form 1041-N filed for the above-named Alaska Native Settlement Trust, signing and filing this return will serve as the statement by the trustee electing to treat such trust as an Electing Alaska Native Settlement Trust.

**Sign Here**

Signature of trustee or officer representing trustee

**Correspond if missing**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN T

May the IRS discuss this return with the preparer shown below? See instr. ☐ Yes ☐ No

**Paid Preparer Use Only**

Firm's name

Firm's address

Firm's EIN T

Phone no. T

For Paperwork Reduction Act Notice, see the Instructions for Form 1041-N. Cat. No. 32234Q Form 1041-N (Rev. 12-2023)

T **Action Code**

**Exhibit 3.11.14-4 (01-01-2025)****Due Date Chart**

The following table is the **Due Date Chart** for Form 1041, Form 1041-QFT and Form 1041-N:

- Form 1041 Estate (other than Bankruptcy) Returns and Trust Returns extended due date is 5 1/2 months.
- Form 1041 Estate (Bankruptcy only), Form 1041-N and 1041-QFT extended due date is 6 months.

<b>Tax Period Ending Date</b>	<b>Return Due Date (weekends and holidays considered)</b>	<b>Delinquent Date</b>	<b>Extended Due Date - 6 Months (weekends and holidays considered)</b>	<b>Extended Due Date - 5 1/2 Months (weekends and holidays considered)</b>	
Dec. 2024	04-15-2025		10-15-2025	09-30-2025	#
Jan. 2025	05-15-2025		11-17-2025	10-31-2025	#
Feb. 2025	06-17-2025		12-16-2025	12-01-2025	#
Mar. 2025	07-15-2025		01-15-2026	12-31-2025	#
Apr. 2025	08-15-2025		02-16-2026	02-02-2026	#
May 2025	09-16-2025		03-16-2026	03-02-2026	#
Jun. 2025	10-15-2025		04-15-2026	03-31-2026	#
Jul. 2025	11-17-2025		05-15-2026	04-30-2026	#
Aug. 2025	12-16-2025		06-16-2026	06-01-2026	#
Sep. 2025	01-15-2026		07-15-2026	06-30-2026	#
Oct. 2025	02-18-2026		08-17-2026	07-31-2026	#
Nov. 2025	03-17-2026		09-15-2026	08-31-2026	#



## Exhibit 3.11.14-5 (01-01-2024)

### IRC Sections and Actions to be taken on Form 1041

IRC	Description	Action
443(b)(2)	Application for Benefits Fiscal/Calendar	Route to Accounts Management function. Do not process as an Amended return.
501(a)	Fiscal/Calendar	None
641(c)	Electing Small Business Trusts	Allow the entry.
643(g)	Estimated Tax Treated as Paid by Beneficiary (1041-T)	See IRM 3.11.14.22.12.2, Line 11, Schedule G - Estimated Tax Treated as Paid by Beneficiary (Form 1041-T).
663(c)	Separate Share Tax Rule Trust (for information only)	Research for TC 150.
671 thru 678 or 1.671-4	Grantor Type Trust Fiscal/Calendar	See IRM 3.11.14.13.4.1, Grantor Trusts.
4947(a)(1)	Non-Exempt Charitable and Split Interest Trust	Edit Audit Code "6" in the left margin next to Line 10 in "1 - 6" format.
4947(a)(2)	Non-Exempt Charitable and Split Interest Trust	Fiduciary Code "9" and Audit Code "6" in the left margin next to Line 10 in "1 - 6" format.
6020(b)	A return prepared by an IRS employee or Revenue Officer	Edit CCC "4".
6501(d)	Prompt Assessment return (Form 4810 attached)	Edit Audit Code "4". in the left margin next to Line 10 in "1 - 4" format. Possible routing to Examination.
1.442.1	Change in Accounting Period	Edit Audit Code "3" in the left margin next to Line 10 in "1 - 3" format.

**Exhibit 3.11.14-6 (01-01-2025)****◆ Potential Frivolous Arguments for Examination Review ◆**

<b>Potential Frivolous Argument</b>	<b>Description</b>
Alleged Churches/First Amendment	Income from non-religious sources and 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/UCC (Uniform Commercial Code) 1-207 or UCC 1-308	Return has income and deductions but the jurat was altered or stricken. May have reference to UCC 1-207 / UCC 1-308 or a statement that the return was not signed under penalties of perjury.
Amended Returns/Form 843, Claim for Refund and Request for Abatement	Amended return or a Form 843 filed to obtain a total refund of all taxes paid in prior year's, based on a tax avoidance argument.
C-Filings	<p>This frivolous position are the following four categories:</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>c. Files a return with various types of rambling dialogue and/or confusing arguments that no one can reasonably view as a good faith attempt to comply with the law.</li> <li>d. Files a return that attempts to send some type of message or protest to the IRS but fails to have sufficient identifying information for the IRS to obtain the identity of the taxpayer or correspondent or return address.</li> </ul>
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 prior to taxes is assessed or prior to property is seized.
Challenges to Authority/Title 26 or "law" in Other Documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.

## Exhibit 3.11.14-6 (Cont. 1) (01-01-2025)

### ◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Argument	Description
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 have no certificate of assessment attached, do not 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)	<p>An individual or business files a return reporting false amounts of income (generally “Other” or “Miscellaneous” income) and claims a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID (Original Issue Discount) attached, and some have Form 1096. Other false financial instruments can be filed in the place of or in addition to the Forms 1099-OID such as Form 2439, promissory notes, bonds, sight drafts, etc.</p> <p><b>Caution:</b> Some returns will need special care. If</p> <p>the locally designated basket for Examination, Frivolous Return Program (FRP) for review. Pay particular attention to returns with Form 1099-OID attached.</p>

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**Exhibit 3.11.14-6 (Cont. 2) (01-01-2025)****◆ Potential Frivolous Arguments for Examination Review ◆**

<b>Potential Frivolous Argument</b>	<b>Description</b>
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation 1.861-8), 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.
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 is not a "person" within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials showing 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.
Section 1341, Claim of Right	Repayment of income by taxpayer. Used frequently as frivolous claims.
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. vs. Long	Submits a return with zero money amounts. To explain the zeros inserted on the form, the individual references "U.S. vs. Long".

## Exhibit 3.11.14-6 (Cont. 3) (01-01-2025)

### ◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Argument	Description
Unsigned Returns	The individual completes a return but fails to sign. A statement showing disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.
Zero Returns	Submits a return with zero money amounts on all or most of the line items on the form (e.g., IRC 861, Forms 2439, OID, and other BMF filings that claim no income and request refunds). A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement can also have arguments regarding the definition of income. There are several variations on this type of filing such as those bearing the words “nunc pro tunc” and not liable.
Other	<p>All others including those listed in Notice 2010-33 or any subsequent superseding Notice. See also, <i>The Truth About Frivolous Tax Arguments Introduction / Internal Revenue Service (irs.gov)</i>. This category has non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p><b>Note:</b> Frivolous arguments citing “Collection Due Process” (CDP) must be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

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**Exhibit 3.11.14-7 (01-01-2016)****U.S. Possessions ZIP Codes*****American Samoa (AS)***

<b>American Samoa (AS) City</b>	<b>ZIP Code</b>
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

***Federated States of Micronesia (FM)***

<b>Federated States of Micronesia (FM) City</b>	<b>ZIP Code</b>
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

***Guam (GU)***

<b>Guam (GU) City</b>	<b>ZIP Code</b>
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

***Marshall Islands (MH)***

<b>Marshall Islands (MH) City</b>	<b>ZIP Code</b>
Ebeye	96970
Majuro	96960

***Northern Marianna Islands (MP)***

<b>Northern Marianna Islands (MP) City</b>	<b>ZIP Code</b>
Capitol Hill	96950
Rota	96951
Saipan	96950

**Exhibit 3.11.14-7 (Cont. 1) (01-01-2016)**

**U.S. Possessions ZIP Codes**

<b>Northern Marianna Islands (MP) City</b>	<b>ZIP Code</b>
Tinian	96952

***Palau (PW)***

<b>Palau (PW) City</b>	<b>ZIP Code</b>
Koror	96940
Palau	96940

***Puerto Rico (PR)***

<b>Puerto Rico (PR) City</b>	<b>ZIP Code</b>
Adjuntas	00601
Aguada	00602
Aguadilla	00603
Aguas Buenas	00703
Aguirre	00704
Aibonito	00705
Anasco	00610
Angeles	00611
Arecibo	00612
Arroyo	00714
Bajadero	00616
Barceloneta	00617
Barraquitas	00794
Barrio Obrero Station	00935
Bayamon	00956
Boqueron	00622
Cabo Rojo	00623
Caguas	00725
Camuy	00627
Canovanas	00729
Caparra Heights	00920
Carolina	00982

**Exhibit 3.11.14-7 (Cont. 2) (01-01-2016)**  
**U.S. Possessions ZIP Codes**

<b>Puerto Rico (PR) City</b>	<b>ZIP Code</b>
Catano	00962
Cayey	00736
Ceiba	00735
Cerro Gordo	00754
Ciales	00638
Cidra	00739
Coamo	00769
Comerio	00782
Condado	00907
Corozal	00783
Coto Laurel	00780
Culebra	00775
Dorado	00646
Ensenada	00647
Esperanza	00765
Fajardo	00738
Fernandez Juncos	00936
Florida	00650
Fort Buchanan	00934
Garrachales	00652
Guanica	00653
Guayama	00784
Guayanilla	00656
Guaynabo	00965
Gurabo	00778
Hatillo	00659
Hato Rey	00936
Hormigueros	00660
Humacao	00791
Isabela	00662
Jayuya	00664



**Exhibit 3.11.14-7 (Cont. 3) (01-01-2016)**

**U.S. Possessions ZIP Codes**

<b>Puerto Rico (PR) City</b>	<b>ZIP Code</b>
Juana Diaz	00795
Juncos	00777
La Cumbre	00926
Lajas	00667
La Plata	00786
Lares	00669
Las Marias	00670
Las Piedras	00771
Levittown	00949
Loiza	00772
Loiza Street Station	00936
Luquillo	00773
Manati	00674
Maricao	00606
Maunabo	00707
Mayaguez	00680
Mercedita	00715
Minillas Center	00936
Moca	00676
Morovis	00687
Naguabo	00718
Naranjito	00719
Orocovis	00720
Palmer	00721
Patillas	00723
Penuelas	00624
Ponce	00731
Puerta de Tierra	00936
Puerta Real	00740
Punta Santiago	00741

**Exhibit 3.11.14-7 (Cont. 4) (01-01-2016)**  
**U.S. Possessions ZIP Codes**

<b>Puerto Rico (PR) City</b>	<b>ZIP Code</b>
Quebradillas	00678
Ramey	00603
Rincon	00677
Rio Blanco	00744
Rio Grande	00721
Rio Piedras	00927
Rosario	00636
Sabana Grande	00637
Sabana Hoyos	00688
Sabana Seca	00952
Saint Just	00978
Salinas	00751
San Antonio	00690
San Francisco	00927
San German	00683
San Juan	00936
San Lorenzo	00754
San Sebastian	00685
Santa Isabel	00757
Santrurce	00936
Toa Alta	00953
Toa Baja	00949
Trujillo Alto	00976
University	00936
Utua	00641
Vega Alta	00692
Vega Baja (Box 1 - 9049)	00694
Vieques	00765
Villalba	00766
Yabucoa	00767
Yauco	00698

**Exhibit 3.11.14-7 (Cont. 5) (01-01-2016)**

**U.S. Possessions ZIP Codes**

***Virgin Islands - U.S. (VI)***

<b>Virgin Islands - U.S. (VI) City</b>	<b>ZIP Code</b>
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00805
Sunny Isle	00850
Veterans Annes	00820

**Exhibit 3.11.14-8 (01-01-2019)****Province, Foreign State and Territory Abbreviations*****Australia State***

<b>Australia State</b>	<b>Abbreviation</b>
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

***Brazil State***

<b>Brazil State</b>	<b>Abbreviation</b>
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grasso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

**Exhibit 3.11.14-8 (Cont. 1) (01-01-2019)**  
**Province, Foreign State and Territory Abbreviations**

<b>Brazil State</b>	<b>Abbreviation</b>
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

***Canada Province/Territory***

<b>Canada Province/Territory</b>	<b>Abbreviation</b>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

***Cuba Provincias***

<b>Cuba Provincias</b>	<b>Abbreviation</b>
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH

**Exhibit 3.11.14-8 (Cont. 2) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>Cuba Provincias</b>	<b>Abbreviation</b>
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de La Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

***Italy Provinces***

<b>Italy Provincia</b>	<b>Abbreviation</b>
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

**Exhibit 3.11.14-8 (Cont. 3) (01-01-2019)**  
**Province, Foreign State and Territory Abbreviations**

Italy Provincia	Abbreviation
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genoa	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC

**Exhibit 3.11.14-8 (Cont. 4) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

Italy Provincia	Abbreviation
Mantova	MN
Massa-Carrara	MS
Matera	MT
Messina	ME
Milan	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO



**Exhibit 3.11.14-8 (Cont. 5) (01-01-2019)**  
**Province, Foreign State and Territory Abbreviations**

Italy Provincia	Abbreviation
Salerno	SA
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vicenza	VI
Viterbo	VT

***Mexico State***

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM

**Exhibit 3.11.14-8 (Cont. 6) (01-01-2019)****Province, Foreign State and Territory Abbreviations**

<b>Mexico State</b>	<b>Abbreviation</b>
Chiapas	CHIS
Chihuahua	CHIH
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC


**Exhibit 3.11.14-8 (Cont. 7) (01-01-2019)**  
**Province, Foreign State and Territory Abbreviations**

*The Netherlands Province*

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Drenthe	DR
Flevoland	FLD
Friesland	FR
Gelderland	GLD
Groningen	GN
Limburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

Exhibit 3.11.14-9 (01-01-2025)  
USPS Track & Confirm

EnglishCustomer ServiceUSPS Mobile



Quick Tools

Ship a Package

Send Mail

Manage Your Mail

Track & Confirm

PRINT DETAILS

S

YOUR LABEL NUMBER	SERVICE	STATUS OF YOUR ITEM	DATE & TIME
0010309000163721544	First-Class Mail	Delivered	March 24, 2025, 12:48 PM
		Arrival at Unit	March 23, 2025, 12:48 AM
		Acceptance	March 22, 2025, 12:48 PM

Check on Another Item

What's your label (or receipt) number?

Find

**Exhibit 3.11.14-10 (01-01-2025)**

**Acronyms and Abbreviations**

***Acronyms and Abbreviations***

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
AM	Accounts Management
AMRH	Accounts Maintenance Research
APO	Army Post Office
AUR	Automated Underreporter
BBTS	Batch Block Tracking System
BMF	Business Master File
C&E	Code and Edit
CCC	Computer Condition Code
CDP	Collection Due Process
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
C/O	Care of
CP	Computer Paragraph
CSPC	Cincinnati Submission Processing Center
DLN	Document Locator Number
DPO	Diplomatic Post Office
DPO	Document Perfection Operation
EEFax	Enterprise Electronic Fax
E-File	Electronically File
e.g.,	For Example
EIN	Employee Identification Number
EOCU	EO Compliance Unit
ERS	Error Resolution System
etc.,	Et Cetera
Exam	Examination
FAX	Facsimile
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTF	Failure To File

**Exhibit 3.11.14-10 (Cont. 1) (01-01-2025)****Acronyms and Abbreviations**

<b>Acronyms and Abbreviations</b>	<b>Definition</b>
GPP	General Purpose Programming
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
IMF	Individual Master File
IRC	Internal Revenue Code
IRS	Internal Revenue Service
LB&I	Large Business and International
MeF	Modernized Electronic Filing
MFT	Master File Transaction
MMDDYY	Month Month Day Day Year Year
NAICS	North American Industry Classification System
N/A	Not Applicable
NDC	National Distribution Center
OC	Other Country
OID	Original Issue Discount
OSPC	Ogden Submission Processing Center
PBA	Principal Business Activity
PDS	Private Delivery Service
PTIN	Preparer Tax Identification Number
P.O.	Post Office
QSSS	Qualified Subchapter S Subsidiary
R&C	Receipt and Control
Rec'd	Received
Rev. Proc.	Revenue Procedure
RO	Revenue Officer
RPC	Return Processing Code
RRA98	Restructuring and Reform Act of 1998
SB/SE	Small Business & Self-Employed
SCAMPS	Service Center Automated Mail Processing System

## Exhibit 3.11.14-10 (Cont. 2) (01-01-2025)

### Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
SCRIPS	Service Center Recognition Image Processing System
SERP	Servicewide Electronic Research Program (SERP)
SFR	Substitute for Return
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TE/GE	Tax Exempt & Government Entities
TETR	Telephone Excise Tax Refund
TIN	Taxpayer Identification Number
TPE	Tax Period Ending
TS	Taxpayer Services
TY	Tax Year
UCC	Uniform Commercial Code
U.S.	United States
USPS	United States Postal Service
ZIP	Zone Improvement Plan

