



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.20

NOVEMBER 15, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits a revised IRM 3.11.20, *Returns and Document Analysis, Exempt Organization and Employee Plan Applications of Extension of Time to File Returns*.

MATERIAL CHANGES

- (1) IRM 3.11.20.1(1) - Updated Form 8868 title.
- (2) IRM 3.11.20.1.1(2)(3) – Updated subsection references and title.
- (3) IRM 3.11.20.1.2(2) - Updated Service Level Agreement link.
- (4) IRM 3.11.20.1.2.2(1) - Updated IRM 13.1.7 title.
- (5) IRM 3.11.20.1.2.6(2) – Updated CADE 2 information and inserted CADE 2 Modernization Initiative link.
- (6) IRM 3.11.20.2.2(2)Note – Added IRM 3.12.38 title.
- (7) IRM 3.11.20.2.3(3) – Consolidated IRM 3.11.20.2.3(3-6) shipping and routing information.
- (8) IRM 3.11.20.2.3(3) – Add Routing Instructions table for returns.
- (9) IRM 3.11.20.2.3(3)e – Updated Form 8868 title.
- (10) IRM 3.11.20.2.3(4-6) – Removed and consolidated under IRM 3.11.20.2.3(3).
- (11) IRM 3.11.20.4.1 – Added Form 5330 to file a request for an extension on Form 8868.
- (12) IRM 3.11.20.4.2.2 – Added new Subsection for Form 8868, Part III for Form 5330, Rev 1-2024.
- (13) IRM 3.11.20.5(4) – Added Note for Form 8868, Part III for Form 5330, Rev 1-2024.
- (14) IRM 3.11.20.5(7)Table – Updated table for criteria to determine type of extension.
- (15) IRM 3.11.20.5(8) – Removed. Form 5330 has been removed from Form 5558.
- (16) IRM 3.11.20.5(11) – Update instructions when taxpayer attaches a list.
- (17) IRM 3.11.20.5.1(1) – Added Note regarding Form 8868, Part III for Form 5330 (Rev 1-2024).
- (18) IRM 3.11.20.5.2(6) – Removed alpha list “c” – Detach Lists of additional plans.
- (19) IRM 3.11.20.5.2(6) – Removed alpha list “h” – CP 213 is obsolete.
- (20) IRM 3.11.20.6(4)b – Updated Form 8868 title.
- (21) IRM 3.11.20.6(5) – Added Note for Form 8868, Part III for Form 5330, Rev 1-2024.
- (22) IRM 3.11.20.8.4.1(1) – Updated Form 5558, Box B title to Employer Identification Number.
- (23) IRM 3.11.20.8.7.2(4) – Updated attached list instructions.

- (24) IRM 3.11.20.11.7.3(4) – Corrected Form 5500-EZ to Form 8955-SSA.
- (25) Exhibit 3.11.20-1 – Removed Extension Form 5558 for Form 5330.
- (26) Exhibit 3.11.20-1 – Added Form 5330 to the Extension Form 8868.
- (27) Exhibit 3.11.20-2 – Updated Table dates.
- (28) Exhibit 3.11.20-3 – Updated Table dates.
- (29) Exhibit 3.11.20-4 – Added Reminder for Form 8868, Part III for Form 5330.
- (30) Exhibit 3.11.20-4 – Updated Form 5330 Section B1 for Code Section 4977 return due date.
- (31) Exhibit 3.11.20-4 – Removed Form 5330 Section B1 for Code Section 4977 note and table.
- (32) Exhibit 3.11.20-4 – Corrected Form 5330 Section D and E tables dates.
- (33) Exhibit 3.11.20-4, IPU 23U0673 issued 06-01-2023 - Corrected Table for Form 5330 Section F, Return Due Date for Taxable Year Month 202212.
- (34) Exhibit 3.11.20-4 – Updated Table dates.
- (35) Exhibit 3.11.20-5 – Updated Table dates.
- (36) Exhibit 3.11.20-6 – Updated subsection title to remove the word only.
- (37) Exhibit 3.11.20-6 – Added Note for Form 8868, Part III for Form 5330.
- (38) Exhibit 3.11.20-7 – Updated subsection title to Error Code 026 – Form 8868, Part II.
- (39) Exhibit 3.11.20-7 – Added Form 1041-A to If/Then table.
- (40) Exhibit 3.11.20-8 – Updated Disaster Extension Due Dates table.
- (41) Exhibit 3.11.20-8, IPU 23U0080 issued 01-12-2023 - Added New York and California Emergency Measures disaster declaration.
- (42) Exhibit 3.11.20-8, IPU 23U0144 issued 01-20-2023 - Added Alabama, California, and Georgia disaster declaration.
- (43) Exhibit 3.11.20-8, IPU 23U0307 issued 02-24-2023 - Updated Alabama, California, and Georgia Emergency Measure and Disaster Declaration.
- (44) Exhibit 3.11.20-8, IPU 23U0443 issued 03-20-2023 - Added California Emergency Measures disaster declaration.
- (45) Exhibit 3.11.20-8, IPU 23U0457 issued 03-24-2023 - Added New York disaster.
- (46) Exhibit 3.11.20-8, IPU 23U0478 issued 03-30-2023 - Added Mississippi disaster.
- (47) Exhibit 3.11.20-8, IPU 23U0491 issued 04-06-2023 - Added Arkansas and California disaster declarations.
- (48) Exhibit 3.11.20-8, IPU 23U0505 issued 04-13-2023 - Added Tennessee disaster declaration.
- (49) Exhibit 3.11.20-8, IPU 23U0517 issued 04-19-2023 - Added Indiana disaster declaration.
- (50) Exhibit 3.11.20-8, IPU 23U0554 issued 04-26-2023 - Added Oklahoma disaster declaration.

- (51) Exhibit 3.11.20-8, IPU 23U0584 issued 05-04-2023 - Added Florida disaster declaration.
- (52) Exhibit 3.11.20-8, IPU 23U0670 issued 05-30-2023 - Added Hoopa Valley Tribal Nation disaster declaration and Commonwealth of the Northern Mariana Islands and Territory of Guam Emergency Measures.
- (53) Exhibit 3.11.20-8, IPU 23U0825 issued 07-13-2023 - Added Vermont Emergency Measures disaster declaration.
- (54) Exhibit 3.11.20-8, IPU 23U0830 issued - Added Vermont disaster declaration.
- (55) Exhibit 3.11.20-8, IPU 23U0897 issued 08-16-2023 - Added Hawaii and Mississippi disaster declaration.
- (56) Exhibit 3.11.20-8, IPU 23U0903 issued 08-21-2023 - Added Illinois disaster declaration.
- (57) Exhibit 3.11.20-8, IPU 23U0932 issued 09-01-2023 - Added Alaska disaster declaration and Florida Emergency Measures disaster declaration.
- (58) Exhibit 3.11.20-8, IPU 23U0942 issued 09-08-2023 - Added South Carolina Emergency Measures disaster declaration.
- (59) Exhibit 3.11.20-8, IPU 23U0957 issued 09-08-2023 - Added Florida and Georgia disaster declaration.
- (60) Exhibit 3.11.20-14 – Added new exhibit for Form 8868, Part III for Form 5330 Revision (Rev) 1-2024 Conversion chart.
- (61) Various grammatical, editorial, date, and link corrections throughout.
- (62) Date changes made throughout.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.11.20 dated October 28, 2022. IRM 3.11.20 also incorporates the following IRM Procedural Updates (IPU) - “23U0080”, “23U0144”, “23U0307”, “23U0443”, “23U0457”, “23U0478”, “23U0491”, “23U0505”, “23U0517”, “23U0554”, “23U0584”, “23U0670”, **23U0673**, “23U0825”, **23U0830**, **23U0897**, “23U0903”, **23U0932**, **23U0942**, and **23U0957**.

AUDIENCE

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3.11.20

Exempt Organization and Employee Plan Applications for Extension of Time to File

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- 3.11.20-2 Due Dates - Form 8868 Extensions Other than Form 990-T Sec. 401(a) or 408(a) Trusts
- 3.11.20-3 Due Dates - Form 8868 Extensions for Form 990-T Sec. 401(a) or 408(a) Trusts
- 3.11.20-4 Due Dates - Form 5558 for MFT 76 (Form 5330)
- 3.11.20-5 Due Dates - Form 5558 for Form 5500 Series and Form 8955-SSA
- 3.11.20-6 Guidelines for Acceptable Reason for Needing an Extension of Time to File - Used for Form 5558 (MFT 76)
- 3.11.20-7 Error Code 026 - Form 8868, Part II
- 3.11.20-8 Disaster Extension Due Dates - Alphabetical by State
- 3.11.20-9 Prior Year MFT/Return Code Conversion Chart
- 3.11.20-10 Form 8868 T-Lines
- 3.11.20-11 Form 5558 T-Lines for Form 5500 Series and 8955-SSA
- 3.11.20-12 Form 5558 T-Lines for Form 5330
- 3.11.20-13 Form 8868 - Part II Conversion
- 3.11.20-14 Form 8868 - Part III for Form 5330 Revision (Rev) 1-2024 Conversion
- 3.11.20-15 Action Codes
- 3.11.20-16 Return Code

3.11.20.1
(01-01-2024)
Program Scope and Objectives

- (1) Purpose: The Submission Processing Code and Edit (C&E), Error Resolution System (ERS), and Reject functions use this IRM. Other IRMs for processing Employee Plan (EP) Returns may cite this IRM. The Ogden Campus is the central processing center for Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans and Form 5558, Application for Extension of Time To File Certain Employee Plan Returns. Route unprocessed Form 8868 and Form 5558 received in other Campuses or field offices to the Ogden Submission Processing Campus. See IRM 3.10.72, Campus Mail and Work Control - Receiving, Extracting, and Sorting.
- (2) Audience - Exempt Organization Code & Edit and General Error Resolution Tax Examining Clerk at the Ogden Campus is the primary audience for this IRM.
- (3) Policy Owner - The Director, Tax Exempt/Government Entities, Business Systems Planning.
- (4) Project Owner - Submission Processing Programs.
- (5) Stakeholders - Exempt Organization Headquarters who rely on review and editing of employee plan returns.
- (6) IRM 3.11.20, Exempt Organization and Employee Plan Applications for Extension of Time to File Returns, provides instructions for processing Form 8868 and Form 5558 in the Ogden Submission Processing Campus Code and Edit (C&E) and Error Resolution System (ERS) and Reject functions.

3.11.20.1.1
(01-01-2024)
Responsibilities

- (1) Included in IRM 3.11.20 are instructions for editing and correcting errors on Forms 8868 and 5558.
- (2) Instructions in IRM 3.11.20.2, Document Perfection Procedures, through IRM 3.11.20.5, Form 5558 for Form 5500 Series and Form 8955-SSA, are procedures specific to the C&E function.
- (3) Instructions in IRM 3.11.20.6, Error Resolution/Reject Procedures - General, through IRM 3.11.20.13, Group Return TC 460 Procedures (Rejects Only).

3.11.20.1.2
(01-01-2023)
Taxpayer Advocate Service (TAS)

- (1) The National Taxpayer Advocate (NTA) has reached agreements with the Commissioners of the Wage & Investment (W&I) Division, Small Business & Self-Employed (SB/SE) Division, Tax Exempt & Government Entities (TE/GE) Division, Criminal Investigation (CI), Internal Revenue Service (IRS) Independent Office of Appeals and Large Business and International Division (LB&I) Divisions. This Service Level Agreement (SLA) outlines the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or the delegated authority to complete case transactions is outside TAS.
- (2) The SLA is located in IRM 25.30.7, *Service Level Agreement* between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service.

3.11.20.1.2.1
(01-01-2023)

TAS is an Independent Organization

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems, they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
 - Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.
 - Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3.11.20.1.2.2
(01-01-2023)

Same Day Resolution

- (1) A referral to a TAS office is not necessary even if a TAS case criterion is met if an Operating Division or Function can immediately resolve the issue within 24 hours. All IRS employees must handle potential TAS cases in the taxpayer's best interest. More information on "24 hour" same day resolution is in IRM 13.1.7, Taxpayer Advocate Case Processing, Taxpayer Advocate Service (TAS) Case Criteria. See the "Same Day Resolution by Operations" subsection.
- (2) If you can take action within 24 hours to resolve the taxpayer's issue and the taxpayer still requests TAS assistance or is not satisfied with the service provided, refer the taxpayer to the NTA toll-free number, 877-777-4778. For more information, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

3.11.20.1.2.3
(01-01-2023)

Operations Assistance Requests (OAR)

- (1) The TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Wage and Investment (W&I) Division, to affect their solution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
- (2) For cases requiring an OAR:
 - a. TAS will complete Form 12412 and forward the case to the Operating Division Liaison using Form 3210, Document Transmittal.
 - b. The Operating Division Liaison will review the case, assign it to the appropriate area, and monitor the case through its conclusion.
- (3) Make every effort to acknowledge and resolve the requested OAR actions within the SLA time frames as listed on Form 12412.
 - a. **EXPEDITE PROCESSING**
 - When TAS requests expedite processing, the Operating Division (OD) or Functional Liaison acknowledges receipt using Form 3210, secure e-mail, facsimile, or by telephone to acknowledge receipt and to provide the

name and phone number of the IRS employee assigned to work the case within one (1) day of receipt of the OAR involving any TAS case that has "EXPEDITE" notated under the actual Criteria Code in the Criteria Code box on the Form 12412.

•The OD/Function Liaison will provide, within three workdays of acknowledging receipt of the OAR, a decision on whether or not they will provide the relief requested. The decision will be in writing, facsimile, secure email or hand delivery to the TAS Case Advocate.

b. **NON-EXPEDITE PROCESSING**

•If TAS does not request expedite processing, the OD/Function Liaison will use Form 3210, secure email, facsimile, or by telephone, to both acknowledge receipt and to provide the name and phone number of the IRS employee assigned to work the case within three (3) workdays of receipt of a non-expedited TAS OAR.

- (4) If necessary, the assigned employee/manager may contact the TAS employee and negotiate the completion date in resolving the OAR actions.
- a. Assigned employee: If you cannot resolve a taxpayer's case by the requested time frame or by a negotiated extension date, immediately notify your manager.
 - b. Assigned manager/employee: Work with the TAS contact listed on Form 12412 to agree on time frames based on the case's facts and circumstances.
 - c. Assigned manager/employee: Discuss the findings final case disposition recommendation with the appropriate TAS contact. The TAS contact communicates the final decision on the case to the taxpayer. However, you may also notify the taxpayer the decision.
 - d. Assigned employee/manager: If the TAS contact and you cannot agree on how to resolve the taxpayer's problem, elevate any disagreement to your manager. The TAS employee will also elevate this disagreement to their manager who discusses it with the appropriate Operating Division manager.
 - e. Upon case resolution, the TEGE employee assigned the OAR completes section VI of Form 12412 and returns it to the TAS case advocate. Return the Form 12412 within three (3) workdays from the date that all actions are complete and transactions posted.
- (5) For more detailed information, refer to, IRM 13, Taxpayer Advocate Service.

3.11.20.1.2.4
(01-01-2023)

Referral to TAS

- (1) If the IRS employee receives taxpayer contact that meets TAS criteria, and the employee cannot initiate action to resolve the taxpayer's inquiry or provide the relief requested by the taxpayer, refer the case to TAS. A taxpayer does not have to request TAS assistance to be referred to TAS. IRS employees advise taxpayers of the option to seek TAS assistance when appropriate. TAS requests documentation from the taxpayer to support the requested relief, or when required by the IRM.
- (2) Refer taxpayers to TAS when the contact meets TAS criteria and the issue cannot be resolved the same day. See IRM 13.1.7.
 - a. The definition of same day is within 24 hours. Same day cases can be resolved in 24 hours.

- b. Do not refer these cases to TAS unless they meet TAS criteria and the taxpayer asks to be transferred to TAS. See IRM 13.1.7.3 TAS Case Criteria.
- c. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and forward to TAS in accordance with local procedures.

3.11.20.1.2.5
(01-01-2023)

**Exceptions to TAS
Criteria Cases**

- (1) Do not refer these types of cases to TAS:
 - a. The taxpayer's complaint or inquiry only questions the constitutionality of the tax system.
 - b. Cases where the focus of the taxpayer's inquiry is solely to employ frivolous tax strategies to avoid or delay filing federal returns or paying federal taxes.

Note: For additional information on cases TAS will generally not accept, see IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria.

3.11.20.1.2.6
(01-01-2024)
CADE 2

- (1) The Customer Account Data Engine (CADE) 2 Program Office in Headquarters has the primary goal to implement a single, modernized programming solution that provides daily processing of taxpayer accounts.
- (2) The overall goal of the CADE 2 program is to modernize the Individual Master File (IMF) software and data. See *CADE 2 Modernization Initiative*, for more information.
- (3) The Business Master File (BMF), Exempt Organization (EO) and Employee Plan Master File (EPMF) campus cycles are:
 1. Campus Cycle: Thursday - Wednesday.
 2. Master File Processing: Friday-Thursday.
 3. Notice Review: Saturday-Monday (8+ days).

- (4) BMF, EO and EPMF transaction posting time frames are outlined:

- a. Transactions are viewable using CFOL command codes on Saturday following the weekly Master File processing run on Thursday.

Note: With the acceleration of the Integrated Data Retrieval System (IDRS) weekly analysis occurring the weekend directly after the Master File processing on Thursday, transactions post instead of being in pending status on Monday.

- (5) Cycle posting dates reflect a format of YYYYCCDD. YYYY indicates the year. CC indicates the posting cycle. For IMF transactions, the values for DD are:
 - 01 = Friday
 - 02 = Monday
 - 03 = Tuesday
 - 04 = Wednesday
 - 05 = Thursday

Note: BMF, EO and EPMF cycle posting dates on BMFOL continue to reflect YYYYCC. YYYY indicates the year. CC indicates the posting cycle. BMF cycle posting dates in TXMOD reflect a format of YYYYCCDD. The DD value is 08.

3.11.20.2
(01-01-2023)
Document Perfection Procedures

- (1) See instructions below for processing Exempt Organization and Employee Plan returns in the IRS Processing Center C&E Function, IRM 3.11.20.2 through IRM 3.11.20.5.

3.11.20.2.1
(01-01-2023)
Do Not Math Verify

- (1) Document Perfection's purpose is not to math verify or to validity check the documents being processed. The computer performs this function if the documents are coded and edited as outlined in this manual.

3.11.20.2.2
(01-01-2023)
Letter Requests

- (1) A taxpayer seeking an extension of time for filing a return may submit a letter to the submission processing center where the return is to be filed.
- (2) If the letter request is for an Automated Non-Master File (ANMF) form, forward to KCSPC ANMF Accounting. See IRM 3.11.20.2.3, Shipping Extensions, for the list of ANMF forms.

Note: The Automated Non-Master File (ANMF) is an automated system developed to replace the previous Non Master File (NMF) accounting system. See IRM 3.12.38, BMF General Instructions.

- (3) The submission processing center may process the letter application in one of two ways. They may input the extension information as a TC 460 directly into IDRS, or they may prepare a "dummy" IRS extension form from the information in the letter and input it to the system as a paper extension form.
 - a. Follow normal approval/denial criteria. All information required by a form is also required if the request is made by a letter.
 - b. Correspond with the taxpayer about the application's status and the correct form for future use, unless instructed otherwise in the specific application form instructions.

3.11.20.2.3
(01-01-2024)
Shipping Extensions

- (1) Ship BMF extensions if received in an Individual Master File (IMF) site, and vice versa. See the Submission Processing (SP) Transshipping page on the following link, <https://irsource.web.irs.gov/WI/Lists/SP/DispItemForm.aspx?ID=72>.
- (2) We do not have to process extension requests in the same submission processing center where the return will be processed, but we must ship requests to the appropriate campus for processing when necessary. Unless specified below, process the extension request in the receiving center.
- (3) When you receive the following forms, follow the chart below for routing instructions.
 - a. Automated Non-Master File (ANMF) extension requests.
 - b. Form 6069, Return of Excise Tax on Excess Contributions of Black Lung Benefit Trust, and Other Persons Under Sections 4951, 4952, and 4953.

3.11 Returns and Documents Analysis

- c. Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code, with Return Code **03**.
- d. Form 5558, Application for Extension of Time To File Certain Employee Plan Returns.
- e. Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans.
- f. Form 8868 for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, with Return Code **12**

Routing Instructions

| Form Number | Route to |
|--|------------------------------------|
| All ANMF extension requests | KCSPC |
| 8868 for Form 6069 | KCSPC |
| 4720 with Return code 03 | KCSPC |
| 8868 Exception: 8868 for Form 6069 and Form 4720 with Return Code 03 (see above) | OSPC |
| 5558 | OSPC |
| 8868 for Form 8870 with Return Code 12 | OSPC - TE/GE Mail Stop 1110 |

- (4) When shipping extensions to another campus, do not send Letter 86-C, Referring Taxpayer Inquiry/Forms to another office. Extensions are exempted from Policy Statement P-21-3, which requires the Letter 86-C.

3.11.20.2.4
(01-01-2023)
Six-Month Extension Limit

- (1) Under normal circumstances, an extension of time to file can legally be granted for no longer than a total of six months from the due date of the return. IRC 6081(a) and Treas. Reg. 1.6081-1 (a) state that an extension of time to file generally “shall not be granted for more than 6 months” from the due date of the return required to be filed.
- (2) OSPC may grant an extension longer than six months for business taxpayers. Process these requests through IDRS using Command Code (CC) REQ77. Enter “60” in the ULC field on line 9 of the FRM77 screen. For input instructions, see IRM 2.4.19, Command Codes REQ77, FRM77 and FRM7A.

3.11.20.2.5
(01-01-2024)
Reconsiderations/ Amendments/ Correspondence From the Taxpayer

- (1) The IRM 1.10.1, Office of the Commissioner of Internal Revenue, IRS Correspondence Manual, provides guidelines and procedures for all IRS employees about preparing correspondence.
- (2) If the taxpayer’s correspondence requests an extension of time to file, see IRM 3.11.20.2.2, Letter Requests.
- (3) If an extension request is returned to IRS for reconsideration or if the correspondence requests a reconsideration of a previously denied extension request, route to Accounts Management.

Correspondence Reconsideration

| If | Then |
|--|--|
| the taxpayer indicates the extension attached to correspondence is a copy, or the attached extension is for a prior year tax return, | route the entire submission to Accounts Management. |
| taxpayer does not indicate the extension attached to correspondence is a copy, and the extension is for the current year's return, | detach the correspondence, route it to Accounts Management, and process the extension request. |

- (4) If a taxpayer files an amended application for any reason, route to Accounts Management.

3.11.20.2.6
(01-01-2023)
Determination of Timely Filing - General

- (1) **C&E must be careful in determining when the extension request was filed because timely filing is an important requirement for approving the extension request. Erroneously denied extensions affect both the taxpayer and the Service by resulting in erroneous notices, increased calls to Customer Service lines, and increased volume of reconsiderations.**
- (2) **Process all extensions with a timely postmark date as timely filed, no matter when received.**
- (3) The received date is the date the extension request was delivered to the IRS. It is unnecessary to review the postmark date if the extension has a timely received date.
 - a. All BMF extensions will be stamped with an IRS received date.

#

- (4) For **all** extension requests with a late received date, C&E must review the extension form for indications of why the extension may have a later due date.

Example: Disaster, reasonable cause, etc.

- (5) If the taxpayer is affected by an official declared disaster that allows for a postponement of the normal due date, the extension request must be postmarked on or before the date the disaster period ends for treatment as a timely filed extension, see Exhibit 3.11.20-8, Disaster Extension Due Dates - Alphabetical by State.

Note: An alert is issued whenever there is a delayed due date because of a declared disaster.

- (6) For **all** extension requests with a late received date, C&E must review for a timely postmark date.
- The postmark date is the date the United States Postal Service (USPS) or other designated delivery service has stamped the envelope to indicate the date the item was mailed.
 - Receipt and Control attaches the envelope to any extension with a late received date. If more than one extension request was included in an envelope, the postmark date is stamped on each additional extension.
 - IRC 7502 contains the “timely mailing treated as timely filing/paying” rule. This rule says to process any document or payment as timely filed even if it is received after the due date if the postmark date is on or before the due date.
 - If the request has a postmark date on or before the due date, the extension is timely filed.

Caution: When the due date falls on a weekend or holiday, process the extension request as timely filed if it is postmarked by the next day that is not a weekend or holiday.

- Consider any postmark when making this determination.
 - Process an extension with a timely foreign postmark as timely filed based on Revenue Ruling 2002-23.
- (7) Exception for weekends and holidays - if the due date falls on a Saturday, Sunday, or legal holiday, the legal due date does not change. Process the extension request as timely filed if postmarked by the next day that is not a weekend or holiday.

Example: If the due date is April 15, and April 15 is a Saturday, the extension would be timely filed if postmarked by April 17 (the following Monday).

- (8) The due date of the extension request is the Return Due Date (RDD) of the type of return the request covers for the taxpayer’s tax year ending. The tax year ending is the Tax Period of the extension.
- Form 5558 - See IRM 3.11.20.5, Form 5558 Document Perfection Procedures (OSPC Only), for specific instructions.
 - Form 8868 - See IRM 3.11.20.4, Form 8868 Document Perfection Procedures (OSPC Only), for specific instructions.
- (9) If you determine the extension request is late based on examination of the received date and postmark date and there is no reasonable cause for late filing extensions attached, the extension will not be approved.

- 3.11.20.2.7
(01-01-2023)
Error Resolution System Coding (ERS)
- (1) Form 8868 and Form 5558 are processed on the ERS.
 - (2) C&E assigns Action Codes for ERS returns. They are transcribed into the record and used to suspend the case for correspondence and for routing within the campus. Descriptions for each action code are generally sufficient with no further explanation except for "Other Research" when an explanation about the missing information must be attached to the return.
 - (3) The Modernized e-File (MeF) system also generates Action Codes for Form 8868 only. Process the MeF extensions using the same procedures used for paper extensions in IRM 3.11.20.7.3 Action Codes.
 - (4) The presence of a valid Action Code will send the record to the Rejects Suspense Inventory, either workable or unworkable.
 - (5) If the Action Code assigned by document perfection is invalid or incomplete, assign the record to the Error Inventory for correction or deletion of the code. Only one Action Code may be assigned at one time to a record. The priority of the Action Codes will be 310, 4XX, 6XX, 3XX, 2XX.

- 3.11.20.2.8
(01-01-2023)
Error Resolution System Action Codes
- (1) A complete list of ERS Action Codes is shown on Exhibit 3.11.20-15, Action Codes Chart. This displays which codes are valid for Error Resolution, and which codes are not. Use the suspense period for controlling suspense documents, not for determining which code to assign.

- 3.11.20.2.9
(01-01-2023)
Undeliverables
- (1) When approval or denial notification or correspondence is returned to the Service because of an erroneous address, and there is another address included on the returned documents, re-send the correspondence to that address.

Note: Do not research undeliverable CP 211A, Application for Extension of Time to File an Exempt Organization Return - Approved, and CP 216F, Application for Extension of Time to File an Employee Plan Return - Approved. Give to your manager or lead for proper preparation of documents for destruction.

- (2) If no new or better address is included in the correspondence returned to the Service, research IDRS for a new or better address. See IRM 3.11.20.2.15, Research Command Codes.

Research If/Then

| If research | Then |
|---|---|
| indicates a new or better address, | re-send the letter to that address. |
| does not indicate a new or better address or if the "resent" letter comes back undeliverable, | give to your manager or lead for proper preparation of documents to be destroyed. |

- (3) Do **not** input address changes based on address changes on the extension. The taxpayer is instructed to file Form 8822, Change of Address. If the taxpayer has attached a Form 8822, detach and forward to the Entity function.

- 3.11.20.2.10
(01-01-2023)
Erroneous & Unidentified Documents
- (1) If an original tax return is attached to an extension request with no explanation, and both documents are for the same taxpayer, Master File Tax (MFT) Code and Tax Period, leave the extension attached to the back of the tax return and batch the tax return for processing.
 - (2) If you receive a schedule or other form attached to a tax return and it is stapled to the extension request, leave it attached to the back of the extension and continue processing.
 - (3) If Form 9465, Installment Agreement Request, is attached to the extension document, refer to IRM 3.11.20.2.12, Installment Agreement.
 - (4) If additional information is needed (i.e., whether a first extension was filed, or an explanation for the delay), research or correspond with the taxpayer, unless instructions for a specific extension form specify otherwise. See IRM 3.11.20.2.16, Correspondence, for instructions.
 - (5) If correspondence is necessary, allow 10 business days for a response:
 - a. When a reply is received, process the extension.
 - b. If no reply is received after 10 business days, process the extension as denied.
- Note:** If the Taxpayer Identification Number (TIN) and taxpayer's name are missing or illegible and the extension cannot be processed nor correspondence issued, give it to your manager or lead for preparation of destruction.
- 3.11.20.2.11
(01-01-2023)
Erroneously Detached Copies of Extension Forms
- (1) If the extension form appears to be a copy that may have been detached from the taxpayer's return in error and it is more than one month delinquent, examine the extension form for any of the following:
 - a. The word "copy" or "photocopy"
 - b. No received date
 - c. Signature is not original ink or stamp.
 - (2) If any of the above indications are present, research IDRS for TC 460 posted to the account for the same MFT and Tax Period as the extension. If research indicates a TC 460 is present, pull from batch and give to your manager or lead for proper preparation of documents to be destroyed.
 - (3) If no TC 460 indicated, process as an original request per instructions outlined in IRM 3.11.20.
- 3.11.20.2.12
(01-01-2023)
Installment Agreement
- (1) If a Form 9465, or letter requesting an installment agreement is attached to an extension, route the Form 9465 or letter to Collections. Notate on the transmittal the extension form that was attached to Form 9465. Before routing the Form 9465 to Collections, verify that the taxpayer(s) name, Social Security Number (SSN), form number and Tax Period are on both the installment agreement and the extension. Continue processing the extension request using established procedures.
- 3.11.20.2.13
(01-01-2023)
Access to IDRS
- (1) When using IDRS, only access those accounts required in your official duties. Unauthorized accesses or browsing of tax accounts by employees to satisfy personal curiosity or for fraudulent reasons are prohibited by IRS and subject to disciplinary actions.

3.11.20.2.14
(01-01-2023)

Notification to Taxpayer

- (1) Notification of disapproved extension requests must be returned to the taxpayer within 10 days of the day the extension is disapproved.
- (2) On BMF Form 5558 (MFT 76), all Forms 8868, and on EPMF Form 5558 (MFT 74), a notice is automatically sent to the taxpayer based on the edited notice code when the extension transaction posts.

3.11.20.2.15
(01-01-2023)

Research Command Codes

- (1) Command Code INOLE definer S (INOLES) with the taxpayer's Employer Identification Number (EIN) or SSN is used to find:
 - a. Taxpayer's name and address.
 - b. Taxpayer's name control.
 - c. Filing requirements (for BMF and EPMF taxpayers).
 - d. Fiscal Year Month (FYM) - this is the month the taxpayer's tax year ends.
Example: If the taxpayer's FYM is 12, the tax year ends in December.
 - e. See IRM 2.3.47, Command Codes INOLE, EOGEN and SPARQ, for more information on the use of this command code.
- (2) Command Code BMFOL definer I (BMFOLI) with the taxpayer's EIN or SSN (the SSN must be followed by a "V") is used to find the following information for a BMF taxpayer:
 - a. Taxpayer's name control.
 - b. Taxpayer's filing history. Command Code BMFOLI will list the Tax Periods on the Master File and whether a return has posted to the Tax Period. A "Y" under RET PST column indicates that a return (TC 150) has posted to that module.
Note: Use definer "T" to display information from a specific Tax Period.
 - c. See IRM 2.3.59, Command Codes BMFOL and BMFOR, for more information on the use of this command code.
- (3) Command Code ENMOD with the taxpayer's EIN or SSN is used to find:
 - a. Taxpayer name and address.
 - b. Taxpayer's name control.
 - c. Pending entity transactions such as TC000 that establishes the taxpayer's account, name changes (TC013) that may change the Name Control, or transactions that may change the taxpayer's tax year (such as TC053).
 - d. See IRM 2.3.15, Command Code ENMOD, for more information on the use of this command code.
- (4) Command Codes NAMEE, NAMES, NAMEI, NAMEB, FINDS, and FINDE are used for:
 - a. Research for a taxpayer's EIN or SSN on the BMF or EPMF using the taxpayer's name (and any known address information).
 - b. Research for a taxpayer's SSN on the IMF by entering the taxpayer's name (and address information if known).
 - c. The most efficient search uses the taxpayer's name and ZIP Code.

Note: If researching for an SSN and the taxpayer is using a foreign address, enter the fully spelled country name or a double asterisk (**) in the country field of CC NAMES to access the International Account Profile.

- d. Command Code NAMEI is used to research for the taxpayer's SSN.
- e. Command Code NAMEB is used to research for the taxpayer's EIN or SSN for a BMF entity.
- f. Command Codes FINDS (SSN) and FINDE (EIN) are used to find a name and address for a TIN.
- g. See IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE and TPIIP, for more information on the use of these command codes.

3.11.20.2.16
(01-01-2023)

Correspondence

- (1) The following are letters to use when corresponding with the taxpayer. The employee must determine the letter best suited to the particular situation and choose the appropriate paragraphs:
 - a. Letter 296-C, Extension of Time to File (IMF/BMF) Incomplete for Processing, is for requesting additional information for both IMF and BMF extensions.
 - b. Letter 297-C, Extension of Time to File and/or Pay (IMF/BMF), Denial Explained, is used to notify the taxpayer that the extension request was disapproved.
 - c. Letter 333-C, Extension of Time to File (IMF/BMF) Approved, is for requesting information and to notify the taxpayer of the new due date for both IMF and BMF extensions.
 - d. Letter 3699-C, Extension of Time to File - BMF, is used for correspondence on BMF extensions of time to file. Use to request additional information or to notify the taxpayer of the correct extended due date, the correct extension form to use, or the extension is disapproved.
- (2) When using one of these letters, prepare Form 3696, Correspondence Action Sheet, or other local use correspondence action sheet.
 - a. Enter the taxpayer's name, address, and TIN.

Exception: If the extension indicates that the taxpayer wants notification or correspondence to be sent to a name and address other than the taxpayer's, enter that name and address on the correspondence action sheet.
 - b. Enter the number of the letter to be used and list the appropriate paragraphs and fill-ins for the letter.
 - c. Notate on the extension form the letter that was sent. For example, "Letter 3699C sent".
 - d. Reject the extension document by entering Action Code 211 in the bottom left corner of the form and leave the form in the batch.
- (3) Use Form 6513, Extension of Time to File, in place of a correspondex letter, when appropriate. It is unnecessary to reject the document when this form is used.
 - a. When notifying the taxpayer that the extension request is approved, always check the first box on Form 6513.

- b. When notifying the taxpayer that the extension request is **not** approved, always check the second box on Form 6513 and check the appropriate box to indicate the reason for disapproval.
 - c. When using Form 6513, you must either photocopy the extension request or attach a label with the name and address to which the form will be mailed. It is the option of the campus to decide how this is done.
- (4) Form 6401, Request for Missing Information, may also be used in place of a correspondex letter when appropriate. It is not necessary to reject the document when this form is used. Enter the current date in the date block at the top of the form and check the appropriate box(es) to indicate what is missing.

3.11.20.2.17
(01-01-2023)
Acceptable Signature

- (1) A signature is required on Form 8868 extension for Form 5330, Return of Excise Taxes Related to Employee Benefit Plans.
- (2) A signature can either be an original signature (including printed signature), rubber stamped, mechanical device or signed by a software program.
- (3) Tax examiners are not expected to be handwriting experts. Treas. Reg. 301.6064-1 allows us to presume that the signature is the true signature of the person whose name it appears to be.

3.11.20.3
(01-01-2023)
Document Perfection - General

- (1) See instructions below for general document perfection information for processing extension requests.
- (2) Follow these general instructions for processing all extension requests, unless the procedures for a specific form contain different instructions. In that case, the specific instructions take precedence.

3.11.20.3.1
(01-01-2023)
Name Control

- (1) Underline the Name Control of the taxpayer. The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- (2) If the name is not present on the name line but can be determined from elsewhere on the extension or on attachments, edit the Name Control to the name line. If it is undetermined:
 - On a **numbered** request, take no action;
 - On an **unnumbered** request, research for the taxpayer's name using the TIN.
- (3) If name, address and TIN are all missing, process the document as unable to be processed. Give to your manager or lead for preparation of destruction.
- (4) For Form 5558 filed for Form 5500, Annual Return/Report of Employee Benefit Plan (MFT 74), always perfect the Name Control by underlining or editing the first four characters of the name as follows:

Note: The Name Control for these returns must **ALWAYS** be the first four characters of the name of the plan listed on Form 5558, Part 1, Section A.

- a. If the plan belongs to an individual, use the first four characters of the individual's first name.

Note: IRS accepts the primary name line information received if there is no impact to the filer. Do not change the EPMF primary name line based on BMF name line rules. Process the posting as filer's intent.

- b. If the plan belongs to a partnership, LLC or corporation, use the first four characters of the partnership, LLC or corporation name.
- c. If the plan belongs to a Trust or 401K, use the first four characters of the Trust or 401K.
- d. Disregard the word "The" in the Name Control only when more than one word follows.

Example: The Orange Tree, Name Control: ORAN.

- e. Include the word "The" when it is only followed by one word.

Example: Name: The Hawk, Name Control: THEH.

- f. Employee Plans specific Name Control examples to be used are:

| | |
|----|--|
| 1) | Jim Black Profit Sharing Plan - Edit JIMB |
| 2) | Retirement Plan for A Tree Inc - Edit RETI |
| 3) | Jane Brown Trust - Edit JANE |
| 4) | John Gray 401K Plan - Edit JOHN |

- (5) If unable to determine the Name Control by following the instructions above, route to Entity Control.

- (6) For **Form 8868:**

- a. The Name Control consists of four alpha or numeric or both characters.
- b. The Name Control can have fewer than, but no more than, four characters.
- c. Blanks may only be present at the end of a Name Control (i.e. no character may follow a blank).

- (7) The Name Control for an Estate (indicated by "Estate" or "Est." in the name line) is the first four characters of the last name of the decedent.

Example: Estate of Fred Maple - Name Control MAPL. Janice Elm Est.- Name Control ELM.

- (8) The Name Control for a Trust is edited in this priority:

- a. Individuals - the first four characters of an individual's last name. Robert **M**altese Trust.
- b. Businesses - the first four characters of the business name if the name of the trust is a business instead of an individual. **M**aple Corporation Employee Benefit Trust.
- c. GNMA Pools - the first four digits of the trust number. **Disregard any leading zeroes or trailing alphas or both.** If there are fewer than four numbers, use the letters GNMA to complete the Name Control.

Example: 1) 0000941 GNMA Pool - Name Control **941G**. 2) GNMA Pool No. 00100A - Name Control **100G**.

d. For Forms 1041-A and Forms 5227, Return Codes 08 or 10, trust Name Control rules apply even if **Fund** or **Foundation** is in the organization's name.

(9) See IRM 3.11.12, Returns and Documents Analysis, Exempt Organization Returns, for more examples.

3.11.20.3.2
(01-01-2023)
**Taxpayer Identification
Number (TIN)**

- (1) Follow these instructions, unless the specific form instructs otherwise.
(2) When the TIN is illegible, other than nine digits, or missing, check attachments.

TIN If/Then

| If TIN is not found or there are multiple TINs and extension is | Then |
|--|---------------------------------------|
| Numbered | Take no action. |
| Unnumbered | Send to Entity for assignment of EIN. |

3.11.20.3.3
(01-01-2023)
Tax Period

(1) The Tax Period is four digits (YYMM) indicating the year and month in which the taxpayer's tax year ends (e.g., if the tax year ending is September 30, 2023, edit Tax Period 2309). The Integrated Submission and Remittance Processing (ISRP) program generates the beginning of the year (23) when the extension document is input through Data Conversion.

(2) Edit the Tax Period in YYMM format in the upper right portion of the form unless otherwise indicated in specific instructions for the form.

Exception: It is not necessary to edit the Tax Period if the taxpayer's year end is the current calendar year (2023).

(3) Determine the Tax Period from:

a. The taxpayer's entry on Form 8868, Part II, **Line 1 check box**.

Exception: On extensions for Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts, and Form 5227, Split-Interest Trust Information Return, the Tax Period is always calendar year (no editing is necessary).

b. The taxpayer's entry on Form 5558, Part I, Section E, Plan Year End field.

Note: If the taxpayer filed an extension listing a prior year during the current filing season, and all other information points to an extension request for this season (received date, postmark date, DLN Julian date, signature date), process it as being for the current calendar year.

(4) The Tax Period should end on the last day of a month and must be for 12 months or fewer, except as otherwise specified below (ignore a minor discrep-

ancy such as October 30 instead of October 31). If the ending date is other than as specified, then follow procedures outlined in 3.11.20.3.3(10), (11), and (12) below.

- (5) A calendar year is 12 months that ends in December (Tax Period 2312 - unnecessary to edit).
- (6) A fiscal year is 12 months that ends in any month other than December (edited Tax Period could be 2301 through 2311).
- (7) **52-53 Week Rule** - Tax Periods reported under the 52-53 Week Rule end on a particular day of the week nearest to the last day of that month. This Tax Period may end not more than six days before, and not more than three days after, the end of a month.
 - a. When editing these Tax Periods, use the numeric designation of the month, the last day of which is closest to the actual ending date.

Example: If the ending date is October 3, use the numeric designation for September (2309). If the ending date is October 25, use the numeric designation for October (2310).
 - b. If the Tax Period is for more than 12 months or 53 weeks, follow procedures in IRM 3.11.20.3.3(11), (12) and (13) below.
- (8) **Short tax year** - This is a tax year shorter than 12 months.
- (9) If the taxpayer indicates that a **Final short period** tax return ("Final return" box is checked and a short year is indicated) will be filed, the tax year ends on the date the taxpayer went out of business and may be any day of the month.
 - a. Edit the short Tax Period, as indicated by the taxpayer, in YYMM format.
 - b. If the date the taxpayer went out of business is indeterminable, use the calendar month that precedes the received date.

Exception: Extensions for Form 1041-A, and Form 5227 are always calendar year.
 - c. Edit the Computer Condition Code (CCC) "W" on Form 8868. See IRM 3.11.20.3.5, Computer Condition Code, for more information.
- (10) If the taxpayer indicates that an **initial short period** tax return will be filed, edit the short period as indicated by the taxpayer, in YYMM format.
- (11) The following examples are of the Tax Period Format:

Tax Period Format

| Tax Period Ends | Numeric Designation |
|--|----------------------------|
| Dec. 31, 2023 | 2312 (do not edit) |
| Nov. 30, 2023 | 2311 |
| Feb. 28, 2023 | 2302 |
| Oct. 3, 2023 (52-53 week document) | 2309 |
| Oct. 3, 2023 (Final Short period) | 2310 |
| Oct. 25, 2023 (52-53 week document) | 2310 |
| Oct. 25, 2023 (Final Short period) | 2310 |

- (12) If the Tax Period is missing, illegible, invalid, or is longer than one year, process the Tax Period to be the current calendar year if the form is timely.
- (13) If the Tax Period is missing, illegible, invalid, or is longer than one year, and the extension is **not** timely filed for the current calendar year:
- Request research to determine correct FYM.
 - If determined, edit the correct Tax Period on the extension form. If this causes the form to be untimely, follow normal denial procedures for that form.
 - If the Tax Period is undetermined through IDRS research, correspond with the taxpayer. See IRM 3.11.20.2.16, Correspondence. Do not send the application back to the taxpayer.
- (14) **Replies to Tax Period correspondence** - edit the Tax Period indicated by the taxpayer and continue processing.
- (15) **No replies to Tax Period correspondence** - follow local procedures to destroy the document.

3.11.20.3.4
(01-01-2023)
Received Date

- Every extension request form received by the IRS must be date stamped or edited in MMDDYY or MMDDYYYY format on the front of the first page by the receiving area (usually Receipt and Control) indicating the date it was received.
- The received date is used to determine if the extension request was timely filed. The IRS Received Date may or may not be stamped or edited on the face of the return. See IRM 3.11.20.3.4(6) below for more information.
- If more than one received date is stamped on the form, circle all but the earliest received date.
- A valid IRS Received Date Stamp may consist of the following:
 - The word "Received"
 - Month (alpha or numeric)
 - Day (for example "1" or "01")

- Year - two or 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 System (CIS), 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 contains 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”.

- (5) If the received date makes the extension delinquent, and the postmark date is timely, circle the received date and edit the received date to agree with the postmark or shipment date. See IRM 3.11.20.2.6, Determination of Timely Filing - General.

Note: A timely foreign postmark also makes the extension timely.

- (6) If the date stamping area has failed to date stamp or edit the form or the date is illegible, and an Area Office date stamp is not present, determine and edit the received date in MMDDYY or MMDDYYYY format in the center of the form. Determine the received date using this priority:
1. Legible USPS postmark date, private meter postmark, or date from a designated private delivery service.
 2. Revenue Officer’s signature date.
 3. Service Center Automated Mail Processing System (SCAMPS) Date - the IRS SCAMPS machine date generated on the envelope.
 4. Signature date.
 5. DLN control (Julian) date minus 10 days.
 6. Current date minus 10 days.
- (7) If the extension request was addressed and mailed to a state agency by the taxpayer, accept only the IRS received date on the return. If the extension request was addressed to the IRS by the taxpayer, but was incorrectly delivered to a state agency, use the postmark on the envelope as the received date.
- (8) The IRS accepts the filing if a Form 5558 is received from Employee Benefits Security Administration (EBSA), Department of Labor (DOL), or Other Government Agencies that deal with the Form 5500.
- a. If the Form 5558 is timely filed based on the postmark date, approve the extension.
 - b. If the Form 5558 is not timely filed based on the postmark date, deny the extension.
 - c. If a non-Governmental organization such as the gas company, phone company, etc., received a Form 5558, deny the extension.

3.11.20.3.5
(01-01-2023)
Computer Condition Code

- (1) A Computer Condition Code (CCC) may be used on Form 8868.
- (2) The only valid code for Form **8868** is **W** edited in the top middle margin.

CCC

| CODE | FORMS | USAGE |
|----------|-------|---|
| W | 8868 | Edit when form covers a Short Tax Period. This bypasses the ERS check on Tax Period mismatches. |

- (3) A CCC is not edited on Form 5558.

3.11.20.3.6
(01-01-2024)
Extended Due Dates

- (1) The Extended Due Date is the date the extension period ends. It is only edited on Form 5558 extensions for Form 5500 series or Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits.
- (2) On all approved Form 5558 and Form 8868 extensions, the extended due date is generated by the Master File when the extension transaction posts.
 - a. On approved Forms 8868, the extended due date is generated as return due date plus six months when Notice Code 1 is edited.
 - b. On approved Forms 8868 for Form 5330, the extended due date is generated as return due date plus the appropriate number of months per Exhibit 3.11.20-4, Due Dates - Form 8868 for MFT 76 (Form 5330), when Notice Code 1 is edited.
 - c. On approved Forms 5558 for Form 5500 series and/or 8955-SSA, the extended due date is generated as return due date plus 2 $\frac{1}{2}$ months when Notice Code 1 is edited.

3.11.20.4
(01-01-2023)
Form 8868 Document Perfection Procedures (OSPC Only)

- (1) This subsection contains instructions for Forms 8868 (OSPC only).

3.11.20.4.1
(01-01-2024)
General Information

- (1) Form 8868 filer enters a two-digit return code indicating the return to be extended. C&E will no longer edit the Return Code, unless it was not entered by the filer or is illegible.

Caution: A return code **must be present**. The MFT code and extended return due date are generated based on the return code (Edited below the name and address section on prior versions).

- (2) Form 8868 is filed to request an extension for:
 - Form 990, Return of Organization Exempt From Income Tax
 - Form 990-EZ, Short Form Return of Organization Exempt From Income Tax

- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
- Form 990-T, Exempt Organization Business Income Tax Return
Note: An extension for Form 990-T could be for sec. 401(a) or 408(a) trust (Return Code 05), other trust (Return Code 06), or a corporation (Return Code 07).
- Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts
- Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code
Note: Form 4720 may be filed by an individual (Return Code 03) or other than individual (Return Code 09).
- Form 5227, Split-Interest Trust Information Return
- Form 5330, Return of Excise Taxes Related to Employee Benefit Plans
- Form 6069, Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953.
- Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts
Note: If Form 8868 is received for Form 8870, with Return Code "12", forward to TE/GE Mail Stop 1110.

- (3) Form 8868 extension request for the following forms are edited, then routed and processed in ANMF in KCSPC. See IRM 3.11.20.4.2(11) for editing instructions.

| Form | Return Code |
|------------------------|-------------|
| Form 4720 (individual) | 03 |
| Form 6069 | 11 |

- (4) Form 8868 is for requesting an automatic six-month extension for all forms.
- (5) Extensions on Form 8868 may not be granted for more than six-months.
- (6) If duplicate Forms 8868 are received (same EIN, name, type of return, and Tax Period), do not process separately. Cross out ("X") the duplicate and attach to the back of the original.
- (7) If the filer attached a Form SS-4, Application for Employer Identification Number, <https://www.irs.gov/forms-pubs-search?search=ss-4>, to the Form 8868, route both forms to Entity to have an EIN assigned before determining approval or denial.

3.11.20.4.2
(01-01-2023)
Document Perfection

- (1) Perfect Form 8868 as follows: See Exhibit 3.11.20-10, Form 8868 T-Lines.
- (2) The taxpayer may receive a six-month extension for a timely filed Form 8868.
- (3) If Form 8868 is filed for a form other than those listed in IRM 3.11.20.4.1(2) above, take this action:

Exception: If there is an indication Form 8868 is being filed to extend Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ, process the extension as a Form 990 and edit Return Code "01".

Form 8868 Other Forms Attached

| If | Then |
|------------|--|
| Unnumbered | Remove from the batch and follow local procedures to ensure the return is re-batched correctly. |
| Numbered | Edit ERS Action Code "610" to Reject Correction and attach Form 4227, Intra-SC Reject or Routing Slip, to Form 8868. Notate "Renumber" on Form 4227. |

- (4) Perfect the Name Control, EIN, Tax Period, and received date as outlined in IRM 3.11.20.3 Document Perfection - General.
- (5) Perfect the two-digit return code entered in the boxes below the name and address section only if blank or illegible.
- (6) If the taxpayer indicates the Form 8868 is for the "45R Credit Only" and the return code is blank, enter 07 in the return code box, otherwise **DO NOT** change the return code.
- (7) If you are unable to determine the return code, research for the organization's filing requirement and enter the return code that corresponds to the filing requirement. See Exhibit 3.11.20-16 to determine the organization's filing requirement return code.

Note: A return code

MUST be present. The MFT code and extended return due date are generated based on the return code. Always convert prior year return revisions using the current year T-Lines; see **Exhibit 3.11.20-9**, Prior Year MFT/Return Code Conversion Chart.

- (8) If the taxpayer has indicated multiple return codes, and research shows only one filing requirement, enter the Return Code that corresponds to the filing requirement.
- (9) If the taxpayer has indicated multiple return types, and research shows they have matching multiple filing requirements, a "dummy" extension **must be** prepared for each Return Code.
 - a. Photocopy the Form 8868.
 - b. Edit one return code per copy.
 - c. Make additional photocopies if necessary, so there is a separate Form 8868 for each Return Code.

- (10) If, after research, you are unable to determine the organization's filing requirement, route to Entity. Entity determines the Return Code and routes to C&E to continue processing.
- (11) Extension requests for Forms 6069 and 4720 with Return Code 03, must be processed to ANMF in KCSPC. See IRM 3.11.20.4.1(3).
 - a. Follow normal approval and denial procedures.
 - b. Extensions for Forms 6069 are due on or before the 15th day of the fifth month after the end of the Tax Period (05/15/2024 for Tax Period 202312).
 - c. A copy of the approved or denied extension will be mailed to the taxpayer.
 - d. The IRS original must be forwarded to ANMF Accounting.
- (12) If the extension request is for a Form 990, and meets one of the following conditions, you may also need to edit a Group Code. See IRM 3.11.20.4.2.1, Group Return/IRA Trusts. The Group Return is indicated on the extension.
 - a. A **GEN** is present.
 - b. The **whole group** box is checked.
 - c. The **part of the group** box is checked.
 - d. A list of subordinates is attached.
- (13) If the extension request is for a Form 990-T (sec. 401(a) or 408(a) trust), the extension may be for an Individual Retirement Account (IRA) trust. See IRM 3.11.20.4.2.1, Group Return/IRA Trusts.

3.11.20.4.2.1
(01-01-2023)

Group Return/IRA Trusts

- (1) Process Form 8868 as a group return when indicated on the extension and **any** of the following apply:
 - a. A **GEN** is present.
 - b. The **whole group** box is checked.
 - c. The **part of the group** box is checked.
 - d. A list of subordinates is attached.

Note: A group return can only be filed on Form 990. If other than the Form 990 box is checked, and any of a) through d) above apply, research for the organization's filing requirements. If the filing requirement is other than "03", **do not** process the extension as a group return and do not edit a group code or follow group return processing instructions. If the filing requirement is "03", change the return code to 01 and process the extension as a Form 990 group return.

- (2) If the extension is a Group Return, in addition to normal editing of the return, edit Group Code "8" in the middle right margin, as follows:

Group Returns

| If | And | Then |
|--|---|---|
| the GEN is present, | a list of subordinates is not attached, edit group code 8 when GEN 0229 is displayed. Otherwise, do not edit a group code, | continue processing. |
| the GEN is present and the “whole group” box is not checked, | a list of subordinates is attached, edit group code 8*, | edit Action Code 360, attach Form 4227, notate “Group Return” to route to Rejects to input the TC 460, leave in batch and continue processing. |
| the “whole group” box is checked, | a list of subordinates is not attached, do not edit a group code, | continue processing. |
| the “whole group” box is checked, | a list of subordinates is attached, do not edit a group code, | continue processing. |
| the “part of the group” box is checked, | a list of subordinates is not attached, do not edit a group code, | research for the organization’s filing requirement. a. If filing requirement is other than “03”, do not edit a Group Code. b. If filing requirement is “03”, correspond for a list of subordinates to be included in the request for an extension. See IRM 3.11.20.2.16 for more information. |
| the “part of the group” box is checked, | a list of subordinates is attached, edit group code 8*, | edit Action Code 360, attach Form 4227, notate “Group Return” to route to Rejects to input the TC 460, leave in batch and continue processing. |
| the return appears to be a group return but neither of the group return boxes are checked and a GEN is present, | a list of subordinates is attached, edit group code 8*, | edit Action Code 360, attach Form 4227, notate “Group Return” to route to Rejects to input the TC 460, leave in batch and continue processing. |
| the return appears to be a group return but neither of the group return boxes are checked and a GEN is not present, | a list of subordinates is attached, edit group code 8*, | edit Action Code 360, attach Form 4227, notate “Group Return” to route to Rejects to input the TC 460, leave in batch and continue processing. |

Exception: *Do not edit a group code for GEN 0928.

(3) Process Form 8868 as an IRA Trust if **all** of the following apply:

3.11 Returns and Documents Analysis

- a. The organization name includes “IRA” or “Trust” or both.
- b. The Form 990-T (sec. 401(a) or 408(a) trust) box is checked.
- c. A GEN is not present.
- d. Neither the “whole group” nor “part of the group” box is checked.
- e. A list of names with EINs is attached.

(4) Process an IRA Trust extension as follows:

IRA Trust Extensions

| If Form 8868 is | Then |
|--|--|
| approved and an EIN of the trust is present, | edit Action Code 360, attach Form 4227, notate “Group Return” to route to Rejects to input the TC 460, leave in batch and continue processing. |
| approved and an EIN of the trust is not present, | route to Entity Control using Form 4227 to research for an EIN for the trust. Entity determines the EIN of the trust, notates the extension, and routes to C&E to continue processing. |
| not approved, | follow denial procedures for Form 8868 as applicable. |

**3.11.20.4.2.2
(01-01-2024)
Form 8868, Part III for
Form 5330 Revision
(Rev) 1-2024**

- (1) Form 8868, Part III for Form 5330 (Rev 1-2024) is for requesting an automatic six-month extension. This form must be converted to the Form 5558, Part III for Form 5330 format and processed under program code 15560. See Exhibit 3.11.20-14, Form 8868 - Part III for Form 5330 Rev 1-2024 Conversion.
- (2) Follow IRM 3.11.20.5.1, Part III Form 5558 for Form 5330 - Approval/ Disapproval Criteria and Action, for editing procedures.
- (3) The Batching unit will sort and batch Form 8868, Part III for Form 5330 under program code 15560.
- (4) If batched incorrectly, pull from the batch and give to your lead or manager to be re-batched.
- (5) If batched under an incorrect program code, pull and give to your lead or manager to be re-batched.
- (6) If a Form 8868, Rev 1-2024 requests an extension for both Part II and Part III, a “dummy” of the original extension must be prepared. Forms must be processed separately following the specific instructions for each type.
 - a. Photocopy Form 8868.
 - b. Form 8868, Part III for Form 5330 must have an acceptable signature. See IRM 3.11.20.2.17, Acceptable signature, for more information.
 - c. Cross out (X) Part II on the original and Part III on the photocopy or photocopies.
 - d. Both forms must be processed separately following the specific instructions for each type.

- e. For Form 8868, Part II, see IRM 3.11.20.4, Form 8868 Document Perfection Procedures (OSPC Only).
- f. For Form 8868, Part III for Form 5330, convert to Form 5558, Part III for Form 5330 format and processed under program code 15560. See Exhibit 3.11.20-14, Form 8868 - Part III for Form 5330 Rev 1-2024 Conversion and IRM 3.11.20.5.1, Part III Form 5558 for Form 5330 - Approval/Disapproval Criteria and Action for editing.
- g. Form 8868, Part II is processed under program code 15540 for paper returns.

3.11.20.4.2.3
(01-01-2023)
Approval/Denial Notice Code

- (1) Edit a notice code on Forms 8868 to indicate whether the application is approved or denied, and the reason for the denial.
 - a. The notice code causes a notice to generate to the taxpayer and generates the appropriate extended due date.
 - b. If the extension request is denied, the generated notice explains the reason for the denial based on the notice code.

Example: Notice Code 2 generates a notice explaining that the extension request was denied because it was not filed by the due date.

- (2) Edit the notice code in the top middle margin of Form 8868 according to whether the application is approved or disapproved.
- (3) Edit only one notice code:
 - a. 1 - Approved extension - timely.
Note: This notice code generates a six-month extension.
 - b. 2 - Disapproved extension - not timely.

3.11.20.4.3
(01-01-2023)
Form 8868 - Approval Criteria

- (1) A request for an automatic six-month extension of time to file an exempt organization return will be approved if there is a timely postmark or the received

#

Note: A request for extension received on Form 8868 with revision date of January 2014 will be approved if there is a timely postmark or the received date is on or before the return due date. See Exhibit 3.11.20-13, Form 8868 - Part II Conversion chart.

Note: Rejected electronically filed extension request - if there is an indication that the taxpayer attempted to file the extension electronically and it was rejected, consider the paper request timely if postmarked by the regular due date or five calendar days after the date the taxpayer was notified that the electronic submission was rejected, whichever is later.

- (2) See Exhibit 3.11.20-2, Due Dates - Form 8868 Extensions Other than Form 990-T Sec. 401(a) or 408(a) Trusts and Exhibit 3.11.20-3, Due Dates - Form 8868 Extensions Form 990-T Sec. 401(a) or 408(a) Trusts, to determine whether the extension is timely.

3.11.20.4.4
(01-01-2023)
**Form 8868 - Approval
Actions**

- (1) If the request is timely filed, edit Notice Code 1.
- (2) When the extension transaction posts to the Master File, Notice Code 1 generates a six-month extension of time to file for all return types.

Note: It is not necessary to take any other action if the taxpayer has requested more than six-month extension. The notice will notify the taxpayer of the length of the extension.

Note: A request for extension received on Form 8868 with revision date of January 2014 will be approved if there is a timely postmark or the received date is on or before the return due date. See Exhibit 3.11.20-13, Part II Conversion chart.

3.11.20.4.5
(01-01-2023)
**Form 8868 - Disapproval
Criteria**

- (1) Disapprove a request for an automatic six-month extension of time if the #
unless timely postmarked. See Exhibit 3.11.20-2.

Note: A request for extension received on Form 8868 with revision date of January 2014 will be approved if there is a timely postmark or the received date is on or before the return due date. See Exhibit 3.11.20-13, Form 8868 - Part II Conversion.

3.11.20.4.6
(01-01-2023)
**Form 8868 - Disapproval
Actions**

- (1) If the extension request is not approved, edit Notice Code 2.
- (2) Notice Code 2 generates a notice to be sent to inform the taxpayer the extension has been denied because the application was not filed on time.

3.11.20.5
(01-01-2024)
**Form 5558 Document
Perfection Procedures
(OSPC Only)**

- (1) Form 5558 is processed at Ogden Submission Processing Center (OSPC) only. If received in another center, ship to OSPC.
- (2) Processing of extensions must be completed within 16 calendar days of the initial received date as outlined in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.
- (3) Extension requests for Form 5500 Series and Form 8955-SSA are processed and posted to the EPMF as MFT 74. The MFT is not edited on this form; see Exhibit 3.11.20-11, Form 5558 T-Lines for Form 5500 Series and 8955-SSA.
- (4) Extension requests for Form 5330 are processed and posted to the BMF as MFT 76. The MFT is not edited on this form. See Exhibit 3.11.20-12, Form 5558 T-Lines for Form 5330.

Note: Form 8868, Part III for Form 5330, Rev 1-2024, will be converted to Form 5558, Part III for Form 5330 and will follow the same Form 5558 Document Perfection Procedures. See Exhibit 3.11.20-14 , Form 8868 - Part III for Form 5330 Revision (Rev) 1-2024 Conversion.

- (5) Form 5558 extensions are processed through on-line ERS.
- (6) Form 5558, Box B, contains fields for an EIN and SSN.

Note: An SSN can be entered by the filer filing an extension for Part III only.

EIN/SSN Procedures

| If | Then |
|---|---|
| an SSN is present and only Part II has an entry, | send to Entity. Entity determines the EIN and routes to C&E to continue processing. |
| both an EIN and SSN are present and only Part II has an entry, | circle out the SSN and continue processing. |
| both an EIN and SSN are present and only Part III has an entry, | send to Entity. Entity determines the correct TIN and routes to C&E to continue processing. |

- (7) Use the following criteria to determine the type of extension:

| If | Then |
|---|--|
| Part II has an entry on line 2 and line 3, Note: On form version 06-2011 use Part II Lines 1 and 2. | process the extension for a Part II Form 5500 Series and Form 8955-SSA. |
| | |
| | |
| | |
| unable to determine, | process as an extension for Part II Form 5500 Series and Form 8955-SSA. See IRM 3.11.20.5.2. |

- (8) On form version 06-2011, the filer may include up to three plans on one Form 5558; if there is more than one plan number on the Form 5558, a “dummy” extension must be prepared for each of the additional plan numbers.
- a. Photocopy Form 5558 and circle all but one plan number. Make additional photocopies if necessary so there is a separate Form 5558 for each plan number.
 - b. If unable to determine Plan Number, attach Form 4227, notate “plan number”, and route to Entity. Entity determines the plan number and routes to C&E to continue processing.

#

- (10) If the taxpayer attaches a list, leave attached and continue processing the Form 5558.
- (11) If correspondence is necessary and there is no address for the filer on the Form 5558, correspondence will be sent to the taxpayer’s address of record.

3.11.20.5.1
(01-01-2024)
**Part III Form 5558 for
Form 5330 -
Approval/Disapproval
Criteria and Action**

(1) Approve the extension up to six months if it meets **all** these conditions:

- Extension is timely
- An acceptable reason for delay is given, and
- The extension request is signed.

Note: Form 8868, Part III for Form 5330, Rev 1-2024, will be converted to Form 5558, Part III for Form 5330 and will follow the same Form 5558 Document Perfection Procedures. See Exhibit 3.11.20-14 , Form 8868 - Part III for Form 5330 Revision (Rev) 1-2024 Conversion and this subsection for approval and disapproval criteria and action.

(2) Determine if the extension was timely filed.

- a. The IRC section imposing the tax entered on Form 5558, Part III, line 4a determines the return due date of Form 5558 filed for Form 5330.
- b. If no Code section is entered or is not valid, edit Action Code 211 in left bottom margin and initiate correspondence for the code section using Letter 3938-C, Form 5330 Incomplete for Processing.

Exception: Do not correspond for the Code section if there is no signature or no acceptable reason. Follow Disapproval Codes for Part III procedures below.

- c. If the due date falls on a weekend or holiday, process the extension timely filed if the extension is postmarked on or before the next business day. See Exhibit 3.11.20-4, Due Dates - Form 5558 for MFT 76 (Form 5330), to determine whether the extension is timely.

(3) **Approval Action - edit Notice Code 1** in the top middle margin of the Form 5558.

(4) Disapproval Criteria - Deny requests for extension of time to file if all the requirements for approval in paragraph (1) are not met.

(5) Disapproval Actions:

Disapproval Codes for Part III

| Extension | Edit Notice Code |
|-----------------------------------|------------------|
| Isn't timely | 2 |
| Isn't signed | 8 |
| Doesn't have an Acceptable Reason | 9 |

Note: Only one notice code may be edited. If the request meets more than one of the disapproval criteria, choose the notice code in the order listed above.

(6) Editing Form 5558 for Form 5330:

- a. Underline or edit the Name Control. See IRM 3.11.20.3.1, Name Control.
- b. Edit the Tax Period. See IRM 3.11.20.3.3, Tax Period.
- c. Check for valid TIN. See IRM 3.11.20.3.2, Taxpayer Identification Number (TIN). If the TIN is an SSN (entered in the SSN block on the form), edit a 0 (zero) at the end of the SSN.

- d. Ensure there is a three-digit plan number on Form 5558, Part I, Section C or Form 8868, Part I, "Plan number" field. If no plan number is present, or it is more or fewer than three digits, edit Action Code 320 on left bottom margin. Attach Form 4227, notate "Plan Number", and route to Entity Control. If there is more than one plan number present, see IRM 3.11.20.5, Form 5558 Document Perfection Procedures (OSPC Only).
- e. Ensure a received date is present. See IRM 3.11.20.3.4, Received Date.
- f. Edit the notice code per IRM 3.11.20.5.1(3) & (5) above.

3.11.20.5.2
(01-01-2024)
**Part II Form 5558 for
Form 5500 Series and
Form 8955-SSA**

- (1) All Forms 5558 for Form 5500 Series or 8955-SSA are processed and posted to the EPMF.
- (2) If the filer submitted a Form 5558 with a remittance **not** designated as an extension for Form 5330, a manual deposit Form 3244, Payment Posting Voucher, must be prepared for ANMF Accounting. If a money amount is edited on the Form 5558 or a "green rocker" is present indicating a remittance, continue processing. If a copy of the Form 3244 is attached, do not mail it back to the filer. ANMF Accounting will process the original Form 3244. Route the original Form 3244 to ANMF in KCSPC and keep a copy with the extension.

Note: A Green rocker is the editing required to annotate the remittance amount for manual processing. Green rockers represent the amount of money received for that return.

- (3) Determine if the extension request was received timely.
 - a. The return due date for Forms 5558 for Form 5500 Series and Form 8955-SSA is the last day of the seventh month after the end of the plan year.

Exhibit 3.11.20-5 Due Dates - Form 5558 for Form 5500 Series and Form 8955-SSA, to determine whether the extension is timely. #

- (4) On form version 06-2011, employers may request extensions for up to three plans on one Form 5558. If all the plan years end on the same date, follow the approval/denial criteria as outlined in IRM 3.11.20.5(7) through (12) above.

Note: "Dummy" extensions must be prepared so each has only one EIN and plan number, see IRM 3.11.20.5(8).

- (5) Extensions cannot be amended. Process any extensions marked "amended" as a reconsideration and follow procedures in IRM 3.11.20.5.2(6)(d) below.
- (6) Route miscellaneous forms and attachments using Form 12634, OIRSC Campus Document Transmittal.
 - a. Leave the Schedules A, B, C, D, E, F, G, H, I, MB, P, R, SB, SSA, or T (these schedules are filed with Form 5500) attached to the Form 5558.
 - b. If Form 8955-SSA is attached, detach and route to Extracting.
 - c. Route correspondence concerning penalties, returned Letter 3699-C, Extension of Time to File - BMF, reconsideration of denied extensions, or timeliness to EP Accounts.
 - d. Detach Form 8822 and route to Entity.

- e. Detach original Form 2848, Power of Attorney and Declaration of Representative, edit a received date, and route to the POA (Power of Attorney) Unit.
 - f. If there is a request for forms attached to the extension, copy the Form 5558. Detach the correspondence request and attach it to the photocopy of the Form 5558. Route to CRX and continue to process the original Form 5558.
- (7) Route the Form 5558 to Entity Control using Form 4227, Intra-SC Reject or Routing Slip, if:
- a. There is a name change.
 - b. There is an EIN change.
 - c. The EIN is missing and the Form 5558 is not timely.
 - d. The filer attached a Form SS-4 to the Form 5558, route both forms to have an EIN assigned before determining approval or denial.
 - e. There is no three-digit plan number on Form 5558, Section C, Plan number box, or it is more or fewer than three digits.
- Note:** On form version 06-2011, if there is more than one plan number present, see IRM 3.11.20.5, Form 5558 Document Perfection Procedures (OSPC Only).
- f. Part II Line 1 check box is checked, route to establish the account before determining approval or denial.
- (8) When a Form 5558 for Form 5500 Series and Form 8955-SSA is received, review the table below, for required actions.

| Required | Approve | Denied |
|--|-------------------|-------------------|
| Determine due date. See Exhibit 3.11.20-5. | Timely filed | Not timely filed |
| Name control. See IRM 3.11.20.3.1. | Underline or edit | Underline or edit |
| Tax period. See IRM 3.11.20.3.3. | Edit | Edit |
| TIN. See IRM 3.11.20.3.2. | Ensure valid | Ensure valid |
| Plan number. See IRM 3.11.20.5.2(7)(e) above. | Ensure 3 digits | Ensure 3 digits |
| Received date. See IRM 3.11.20.3.4. | Ensure present | Ensure present |
| Signature | Not required | Not required |
| Notice Code edit in the upper center margin of the form. | 1 | 2 |

Exception: The Department of Labor (EFAST2) vendor sends some of the Forms 5558 to the IRS. These forms will not have an envelope attached, normally have staple holes in the upper left margin, and are at least one month delinquent. Extensions for Form 5500 Series and Form 8955-SSA are not required to be signed, but if there is a signature present, check the signature date. Consider these extensions received from the vendor as timely, if the signature date is timely.

3.11.20.6
(01-01-2024)
Error Resolution/Reject Procedures - General

- (1) IRM 3.11.20.6, Error Resolution/Reject Procedures - General, through IRM 3.11.20.13, Error Codes for Form 8868, includes instructions to correct errors on applications for extensions of time to file.
- (2) Use IRM 3.11.20.6, Error Resolution/Reject Procedures - General, through IRM 3.11.20.13, Error Codes for Form 8868, in conjunction with Document Perfection IRM 3.11.20.1, Program Scope and Objectives, through IRM 3.11.20.5, Form 5558 Document Perfection Procedures (OSPC only), above.
- (3) Included are instructions for ERS.
- (4) The instructions in IRM 3.11.20, cover the processing of the following forms.
 - a. Form 5558, Application for Extension of Time To File Certain Employee Plan Returns
 - b. Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans.
- (5) Form 5558 extensions for Form 5330 (MFT 76) are processed on ERS using program code 15560.

Note: Form 8868, Part III for Form 5330, Rev 1-2024, will be converted to Form 5558, Part III for Form 5330 and processed using program code 15560.

- a. Form 5558 is numbered with Tax Class 4 in the DLN. Document Code is 04, Blocking Series is 000-499, Transaction Code is 620.
 - b. The MFT 76 is generated for each record based on the program 15560.
 - c. A notice code is edited on each Form 5558 by C&E to indicate whether the extension request has been approved or not and if not, the reason for denial. See IRM 3.11.20.5.1(5), Disapproval Codes for Part III.
 - d. When the extension transactions posts to the BMF, the notice code causes a notice to generate to the taxpayer and explains the denial; no manual response to the taxpayer is required.
 - e. The notice code also causes the generation of the extended due date. The extended due date is not edited or input.
- (6) Form 5558 extensions for Form 5500 Series and Form 8955-SSA (EPMF MFT 74) are processed on ERS with program code 72880.
 - a. Form 5558 is numbered with Tax Class 0 in the DLN, Document Code is 55, Blocking Series is 100-699, Transaction Code is 460.
 - b. The MFT 74 is generated for each record based on the program 72880.
 - c. The extension will automatically be approved unless it is not timely filed.
 - d. A notice code is edited on each Form 5558 by C&E to indicate whether the extension request has been approved or denied.

- e. When the extension transaction posts to the EPMF, the notice code causes a notice to generate to the taxpayer and explains the denial; no manual response to the taxpayer is required.
 - f. The notice code also causes the generation of the extended due date. The extended due date is not edited or input.
- (7) Form 8868 is processed on ERS using Program 15540 for paper returns and Program 15550 for returns filed electronically through the MeF system. MeF returns can be identified by a File Location Code of **93** or **92** in the DLN.
- a. Form 8868 is numbered with Tax Class 4 in the DLN. Document Code is 04, Blocking Series is 500-999, Transaction Code is 620.
 - b. The return code is edited and transcribed on each record. The MFT is generated based on the return code.
 - c. A notice code is edited on each Form 8868 by C&E to indicate whether the extension request has been approved or not.
 - d. When the extension transactions posts to the BMF, the notice code causes a notice to generate to the taxpayer and explains the denial; no manual response to the taxpayer is required.
- (8) All money amount fields are transcribed in dollars and cents.
- (1) The following forms may be referred to in this subsection. Refer to IRM 3.12.212, Applications for Extension of Time to File Tax Returns, for more information on these forms.

3.11.20.6.1
(01-01-2023)

Related Forms

Related Forms

| Form | Title | Use |
|-------------|---|---|
| 3244 | Payment Posting Voucher | To post payments on accounts |
| 3696 | Correspondence Action Sheet | To initiate correspondence to the taxpayer |
| 4227 | Intra-SC Reject or Routing Slip | To identify the unprocessable condition |
| 6401 | Request for Missing Information | To inform taxpayer of erroneous filed extensions |
| 8161 (C) | ERS Return Charge-Out | To charge out returns on the new Suspense List, Rejected Records List and Duplicate Document DLN Register. Input Correction Operation also uses as a routing slip and history item. Note: The Form 8161 (C) is systemically generated by ERS for suspended returns. |
| 13482 | Letter 3699-C Extension Correspondence Action Sheet | To initiate correspondence to the taxpayer using Letter 3699C. |

3.11.20.6.2
(01-01-2023)
ERS Inventories

- (1) Records will be placed either in the error inventory or the workable suspense inventory for correction. Once the ERS tax examiner accesses the record and it displays on the screen, either fully correct it, place it in suspense for additional information, or reject it from pipeline processing. Corrections include correcting errors in editing or transcription.
- (2) IRM 3.11.20, Exempt Organization and Employee Plan Applications of Extension of Time to File, is the main source of information to correct the record on the screen and the related return. Procedures are also in IRM 3.12.38, BMF General Instructions, which contains general instructions for correcting records on the screen, document control, inventories, and management reports.

3.11.20.6.3
(01-01-2023)
Error Inventory Report

- (1) Each day the Error Inventory Report is provided showing the blocks by the block control number and block Document Locator Number (DLN) in DLN order. Each batch is on separate pages. Blocks received from Block Out of Balance (BOB) Correction are also listed separately.
- (2) A copy of the Error Inventory Report can be placed on the carts of documents and used as a charge-out. This helps determine when a cart is completed.

- (3) The first line of the Error Inventory Report shows the number of working days the records on that page have been in the Error Inventory to assign priority.

3.11.20.6.4
(01-01-2023)
**Workable Suspense
Inventory Report**

- (1) Each day the Workable Suspense Inventory Report is furnished showing the records by program in DLN order for various statuses. Separate pages for each program with totals are provided.
- (2) The first line of the report will show the number of working days that the records have been in the workable suspense inventory. This assigns priority to the older work.

3.11.20.6.5
(01-01-2023)
**Unprocessable
Documents**

- (1) **Error Resolution System (ERS)** - When perfection of a document is not possible because it is necessary to correspond, perform research or refer the document to another area of the Campus, suspend the unable-to-be-processed record by entering Command Code SSPND followed by the appropriate action code.
- (2) **Error Register** - Any time a document is unable to be processed, enter an Action Code 3 to the left of Section 01 on the Error Register and charge the document out of the block, indicating "Rejecting U", and date. Attach and prepare Form 3696, Correspondence Action Sheet or Form 4227.

3.11.20.6.6
(01-01-2023)
**Automated Non-Master
File Extensions**

- (1) When an ERS document is for a Non-ADP (Automated Data Processing) period (prior to 1962) or is extending the time to file an Automated Non-Master File (ANMF) return (Forms 6069 or 4720 with Return Code 03), the record must be rejected from ERS.

Note: The Automated Non-Master File (ANMF) is an automated system developed to replace the previous Non Master File (NMF) accounting system. See IRM 3.12.38.

- a. For non-remittance ANMF items SSPND 620. If necessary, Rejects suspends with CC RJECT.
- b. For the ANMF item with payment, follow instructions in IRM 3.12.38, by first SSPND 343 to Accounting for research before rejecting from ERS and transferring to ANMF or Unidentified, as instructed from Accounting.
- (2) When an Error Register document is found to be Non-ADP, charge it out of the block as "Non-ADP" with the date. Prepare a Form 4227, attach it to the document and enter Action Code 3 to the left of Section 01 on the error register.
- (3) For international returns with and without remittance, refer to instructions in IRM 3.12.38.

3.11.20.6.7
(01-01-2023)
**Perfection of
Attachments**

- (1) When reviewing attachments not related to extensions and any of the following are present, detach or photocopy and route to the appropriate area.
- a. Unrelated taxpayer correspondence
- b. Unanswered taxpayer correspondence
- c. Questions are attached or written on the document
- d. No action has been taken

- (2) If unanswered taxpayer correspondence relating to the extension application forms is attached, make a photocopy of the attachment and forward it to the appropriate area.
- (3) Be sure that any attachment or photocopy of an attachment routed elsewhere contains name, address, TIN, received date, and an audit trail is noted on the extension form.

3.11.20.6.8
(01-01-2023)
Research

- (1) Command Code (CC) INOLE definer S (INOLES) with the taxpayer's EIN or SSN is used to find:
 - a. Taxpayer's name and address.
 - b. Taxpayer's name control.
 - c. Filing requirements (for BMF and EPMF taxpayers).
 - d. FYM - the month the taxpayer's tax year ends.

Example: If the taxpayer's FYM is 12, his tax year ends in December.

- e. See IRM 2.3.47, Command Codes INOLE, EOGEN and SPARQ, for more information on using this command code.
- (2) Command Code BMFOL definer I (BMFOLI) with the taxpayer's EIN or SSN is used to find:
 - a. Taxpayer's name control.
 - b. Taxpayer's filing history. BMFOLI lists the Tax Periods on the Master File and whether a return has posted to the Tax Period.
 - c. See IRM 2.3.59, Command Codes BMFOL and BMFOR, for more information on using this command code.
- (3) Command Code ENMOD with the taxpayer's EIN or SSN is used to find:
 - a. Taxpayer's name and address.
 - b. Taxpayer's name control.
 - c. Pending entity transactions such as Transaction Code (TC) 000 that establishes the taxpayer's account, name changes (TC 013) that may change the Name Control, or transactions that may change the taxpayer's tax year (such as TC 053).
 - d. See IRM 2.3.15, Command Code ENMOD, for more information on using command code.
- (4) Command Codes NAMEE, NAMES, NAMEB, NAMEI, FINDE, and FINDS.
 - a. Research a taxpayer's EIN or SSN on the BMF or EPMF using the taxpayer's name (and address information if known).
 - b. Research a taxpayer's SSN on the IMF by entering the taxpayer's name (and address information if known).
 - c. The most efficient search uses the taxpayer's name and ZIP Code.
 - d. Command Code NAMEI is used to research the taxpayer's SSN.
 - e. Command Code NAMEB is used to research the taxpayer's EIN or SSN for a BMF entity.
 - f. Command Codes FINDS (SSN) and FINDE (EIN) are used to find a name and address for a TIN.

- g. See IRM 2.3.60, Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP, for more information on using these command codes.

3.11.20.7
(01-01-2023)
**Error Resolution System
(ERS)**

- (1) The following extension forms are processed on ERS:
- a. Form 5558, Application for Extension of Time To File Certain Employee Plan Returns
 - b. Form 8868, Application for Automatic Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

3.11.20.7.1
(01-01-2023)
Type of Errors

- (1) ERS will identify errors according to type and priority. The record heading shows the type of error.
- (2) IRM 3.11.20.8, Form 5558 Error Correction MFT 74 through IRM 3.11.20.13.14, Group Return TC 460 Procedures (Rejects Only), will furnish the solution for the errors. There may be records where the tax examiner finds that programming has not provided a necessary section to correct an error. The tax examiner can use CC GTSEC. Report this to the National Office to correct the display.
- a. Action Code Error - (Priority I)
 - b. Section Error - (Priority II) ISRP problem code
 - c. Validity Error - (Priority III)
 - d. Math/Consistency Error (Error Codes) - (Priority IV)

3.11.20.7.2
(01-01-2023)
Status Codes

- (1) Records for the documents in ERS are controlled by status codes. The status is updated when the records are placed in specific inventory.
- (2) Below is a list of the status codes and brief explanation:

Status Codes and Explanations

| Status | Explanations |
|---------------|--|
| 100 | An error awaiting correction and records are in the error inventory. |
| 2XX | A record awaiting information and records are in the suspense error inventory. |
| 3XX | Used when the suspense period expired without a response and records are in the workable suspense inventory. |
| 4XX | A record with information awaiting correction and records are in the workable suspense inventory. |
| 900 | When the record is on the unselected inventory. |

- (3) The final two positions of the Status Code consist of the first two positions of the action code. This groups similar work on the workable suspense inventory.

Example: 321 - Suspense period expired, no response to taxpayer correspondence. If a record was selected for Quality Review, the positions 2 and 3 are "QA".

3.11.20.7.3
(01-01-2023)
Action Codes

- (1) The ERS Action Code indicates that specific information is missing or that the record will be rejected from processing. The code indicates if sending correspondence to the taxpayer or the specific in-house research or action required.

Note: For a completed list of ERS Action Codes, see Exhibit 3.11.20-15.

- (2) **For paper returns**, C&E employees assign action codes to numbered returns when they determine that the document is unable to be processed because it needs either additional information or some required manual intervention. This code will be entered on the bottom of the extension.
- (3) Correspondence Action sheets (Form 3696 and Form 13482) used for initiating correspondence is attached by Document Perfection. For routing within the campus (in-house research), an explanation of the missing information needs to be attached to the return.
- (4) The action code assigned by C&E is transcribed into the record of the document.
- (5) **For MeF returns**, take the following action for MeF-generated action codes:

Action Codes If/And/Then

| If Action Code | And | Then |
|-----------------------|---|--|
| 320 | Form 8868 check box <i>Initial Final</i> or <i>Change in Accounting</i> is checked, | route to Entity. |
| 420 | Return Code is 12 (Form 8870), | send Form 8870 to TE/GE, Mail Stop 1110. |
| 430 | <i>Partial Group</i> check box is checked and a list of subordinates is attached, | follow Group Return procedures in IRM 3.11.20.4.2.1, SSPND 360 and send to Rejects. Rejects will input a TC 460 for each subordinate organization on the list. |
| 460 | Return Code is 11 (Form 6069), | complete Form 13538, Consolidated Shipping Transmittal, and route to Kansas City IRS for ANMF processing. |

- (6) The presence of a valid action code other than 001 will place the record in the Suspense Inventory, either workable or unworkable.
- (7) Form 8161 (C), ERS Return Charge-Out, is computer generated for all new suspense items. The charge-out is used for pulling documents, routing and controlling documents while the record is in suspense, and for use in associating the document with the workable suspense inventory when the record becomes workable.
- (8) When a record appears on the workable suspense inventory with the action code as first priority:
 - a. Add information received to the record or follow the IRM instructions for the “no reply”, see IRM 3.11.20.13.4.3.4.1, Reply or No Reply to Letter, and clear the action code by entering a “C” in the Clear Field and transmitting.
 - b. Once the action code is cleared, any validity, section or math/consistency errors will be displayed for correction.
 - c. Records may have been unable to be processed and again require suspension for additional information. A charge-out will not be generated for resuspended items. Notate the action code and date on the charge-out in the appropriate block.
 - d. Some action codes may not be resuspended. If this occurs, the charge-out must be noted in the appropriate block by entering the correct action code and date.
- (9) When perfection is not possible, the record may be rejected from ERS and action initiated to have the DLN voided. If remittance is involved, the remittance may have to be transferred to the “Unidentified Remittance File”.
- (10) Perfection may be possible, but the record may require renumbering or uncorrectable fields may need correcting and the record will require rejecting for reinput. Reject the record by entering the CC RJECT followed by the Action Code 630 (reinput) or 640 (void). If a new DLN will be assigned, select CC NWDLN with the appropriate Action Code and new DLN Master File ID Code, if required.
- (11) A charge-out generates for all rejected records. The charge-out will remain in the campus files for future reference.

Note: If the DLN was incorrectly transcribed and is wrong on the screen, the DLN appearing on the charge-out is erroneous. Notate the correct DLN on the charge-out used to pull the document. Tell your manager or lead the block involved, and physical location of the document.
- (12) ERS automatically controls most of the adjustments to Service Center Control File (SCCF). If you need manual adjustment, use Form 4028, Service Center Control File (SCCF) Adjustment Record (Format Code 216).
- (13) Only one action code at a time may be assigned to a record. The priority of the action code will be 310, 4XX, 6XX, 3XX, 2XX. An ERS tax examiner may enter an action code on a record, delete or correct an invalid code or overlay the present action code with another to either resuspend or reject from ERS. This is done by entering the valid action code with the Command Codes RJECT, SSPND, or NWDLN.

- (14) An ERS tax examiner entering a valid action code with SSPND will be clearing the record from the screen and places the record in either workable suspense or unworkable suspense.
- (15) For Suspense Correction, a tax examiner entering a valid action code with CC RJECT deletes the record from ERS. Generally SCCF will automatically update for the rejected records.

3.11.20.7.4
(01-01-2023)
**Clear Code “C” and
“000”**

- (1) Clear Code “C” is used for Error Codes when the error condition does not require a change or correction to the displayed record. The screen display will include a clear field labeled “CL” to indicate the possible need of a clear code.
- (2) Error Codes are cleared by either correcting the condition or entering a “C” in Field CL to indicate no correction is needed.
- (3) Code “C” is also used to clear the action code from the screen after corrections are complete, or as with Action Codes 410 and 700, the action code must be cleared initially so other errors in the record can be resolved. The presence of the “C” with a priority I error indicates that you have made the corrections to the action code and now wish to have any other errors on the record displayed.
- (4) The “000” is also used as a Clear Code when deleting action codes. It is used only for erroneous action codes when there is no reason to suspend the record. The “000” cannot be used in suspense correction.
- (5) Programming erases all “C” Clear Codes for Error Codes when a record is suspended with the CC SSPND.
- (6) Programming erases all “C” Clear Codes for Error Codes and Action Codes for the new day’s Error Inventory and Workable Suspense Inventory. Unfinished records from the previous day will contain none of the “C” Clear Codes assigned to a record that was not completely worked.
- (7) Error Codes (including the ones that may require a “C” Clear Code) are numbered consecutively for correcting.
 - a. There may be instances when you are correcting errors at the terminal and create an Error Code with a higher priority than the one(s) you have cleared with a “C” Clear Code. If this occurs, programming erases all “C” Clear Codes for Error Codes with a lower priority than the one created.
 - b. Beginning with the higher priority Error Code you created, programming continues displaying Error Codes for the record. Screen displays with the corrected data may often be different from those previously displayed.
 - c. There may be instances when you will make a correction erasing an Error Code you previously cleared with a “C” and now the error condition no longer exists. If this happens, the “C” Clear code for this error and for all subsequent errors in the record are deleted.
 - d. If after deleting the “C’s”, errors remain on the record, they are displayed for resolution whether they were previously displayed.
- (8) The “C” Clear code will prevent any other record corrections. If a correction must be entered but you have already transmitted the “C” Clear Code, and the error is no longer displayed, then use CC GTRECW to make any corrections.

3.11.20.7.5
(01-01-2023)

Correspondence

- (1) Correspondence may be necessary, if C&E has not already corresponded for missing or contradictory information.
- (2) This table shows the available IDRS Correspondence Letters to be used, if corresponding to the taxpayer is necessary.

| Letter: | Title: |
|----------------|---|
| 296-C | Extension of Time to File (IMF/BMF) Incomplete for Processing |
| Letter 297-C | Extension of Time to File and/or Pay (IMF/BMF); Denial Explained |
| 320-C | FTD Payment Information/Verification Requested |
| 333-C | Extension of Time to File (IMF/BMF) Approved |
| 3699-C | Extension of Time to File - BMF |
| 3938-C | Form 5330 Incomplete for Processing Note: Use when Code section is missing on Form 5558, line 4a. |

Note: Use other letters or forms for correspondence, if appropriate.

- (3) When the taxpayer replies to correspondence, enter the correct information provided.
- (4) When there is no reply from the taxpayer for correspondence requesting information needed to process the extension, follow the no reply instructions for the Error Code, and ensure an Audit Trail is notated on the extension form. If the document carries a remittance, reinput the form as a non-remittance document and prepare Form 3244, Payment Posting Voucher, with TC 670 to post the payment to the appropriate account. If unable to determine the appropriate account, send payment to Unidentified Remittance Unit.
- (5) Undeliverable correspondence - when correspondence is returned as undeliverable, research attachments and IDRS for another address. If found, send the correspondence to the new address. If no new address is found, do the following:

| If the correspondence was | Then |
|---|---|
| requesting information, | follow "no reply" procedures. See IRM 3.11.20.13.4.3.4.1. |
| a notification to the taxpayer that the extension request was not approved, | destroy the correspondence. |

3.11.20.7.6
(01-01-2023)

Field Errors

- (1) Any field that does not meet requirements for that field appears as a field error. Some reasons for this error are:
 - a. Non alphabetical character in an alpha field.
 - b. Blank space in a numeric field.
 - c. Blank in the first position of an alpha field.
- (2) All fields with a field error display in the order found in the record. The action code never displays as a field error.

3.11.20.7.7
(01-01-2023)

Section Errors

- (1) There are two types of errors identified as section errors.
 - a. ISRP errors
 - b. Terminus errors
- (2) **ISRP errors** are errors detected by the ISRP System. This table shows the codes that identify what type of ISRP error is being displayed.

Section Errors

| Code | Meaning |
|------|--|
| 1 | Split screen transmission. Key verifier attempted to change check digit, key verifier changed 4 or more digits of TIN, or the original entry operator entered required section as missing. |
| 2 | Not used at this time. |
| 3 | Invalid section ending point. |
| 4 | Invalid field length. |
| 5 | Questionable Section—the ISRP operator input the same section more than once. The computer program will drop all duplicate sections and display the first one encountered on the error screen. |

- (3) When displayed, an ISRP error displays all input fields except for the remittance in Section 01 of the section in error. Transcribed data will be present. Computer-generated data will not be present.
 - a. Check all fields of the section when this condition exists to verify all data is entered as coded.
 - b. If no correction is needed, or once the section is correct, enter a “C” in the Clear Code Field.
- (4) **Terminus Errors** are caused by a section with variable-length input fields containing an erroneous size field.
 - a. This type of error shows all input fields of the terminus section. Transcribed data is present, computer-generated fields or remittance field for Section 01 are not present.
 - b. All section fields present must be examined and the necessary correction(s) made to all fields.
 - c. When all fields have been verified and/or corrected, go to the bottom and transmit to clear the terminus error.

- 3.11.20.7.8
(01-01-2023)
**ERS Error Codes
General**
- (1) An error code is computer generated to a record and assigned in numerical order.
 - (2) Error codes display in ascending numerical order.
 - (3) Error codes require you to take one of three actions:
 - a. Correct the invalid field/math error.
 - b. Verify and enter a "C" in the Clear Code Field.
 - c. Suspend the document with the appropriate action code.

- 3.11.20.8
(01-01-2023)
**Form 5558 Error
Correction MFT 74**
- (1) See instructions below for correcting ERS screens for Form 5558 extension requests MFT 74.

- 3.11.20.8.1
(01-01-2023)
Section 01
- (1) Listed below are the contents of Section 01.

Section 01

| Field: | Length: | Title: | Location: |
|-----------------|----------------|--------------------------------|---|
| 01TC | 3 | Transaction Code | GMF-HDR |
| RMIT | 11 | Remittance | Part III line 4b |
| 01NC | 4 | Name Control | Name Line |
| >>>> | 4 | Name Control Underprint | |
| 01TIN/ 01EIN | 9 | Taxpayer Identification Number | Filer's identifying number block B Note: This field may contain an SSN for MFT 76 only. |
| 01TNT | 1 | TIN-Type | End of TIN (edited on Form 5558 (MFT 76) SSN only) |
| 01PYD | 6 | Plan Year End | Right of the form title |
| >>>> | 2 | Plan Year End Underprint | Never present on Form 5558 |
| 01MFT | 2 | MFT Code | MFT 74 |
| 01PL | 3 | 5558 Plan Number | Plan number column |
| 01RCD | 8 | Received Date | IRS date stamp in center of form |
| 01NOT | 1 | Notice Code | Center Top Margin |
| 01TTX | 16 | Reserved | Not transcribed - always zero filled |
| 01CRT | 16 | Reserved | Not transcribed - always zero filled |
| 01CCC | 1 | Computer Condition Code | Not transcribed - always blank |

| Field: | Length: | Title: | Location: |
|--------|---------|--|------------------|
| 01CAF | 1 | Centralized Authorization File (CAF) Indicator | No longer edited |

3.11.20.8.2 (1) TRANS-CD - This 3-digit numeric field must be present and must be 460.
(01-01-2023)
Transaction Code -01TC

3.11.20.8.2.1 (1) Must be 460.
(01-01-2023)
Validity Check for Transaction Code - 01TC

3.11.20.8.2.2 (1) Enter 460 in Field TRANS-CD.
(01-01-2023)
Correction Procedures for Transaction Code - 01TC

3.11.20.8.3 (1) Name Control - This four-position alpha numeric field must be present.
(01-01-2023)
Name Control—01NC

3.11.20.8.3.1 (1) This field must contain one to four characters, (alpha, numeric hyphen, ampersand) and may contain one to three blanks.
(01-01-2023)
Validity Check for Name Control - 01NC

(2) The first position must be alpha or numeric.

(3) The remaining positions may be alpha, numeric, hyphen, ampersand or blank. No character may follow a blank.

3.11.20.8.3.2 (1) Correct the Name Control using this table:
(01-01-2023)
Correction Procedures for Name Control - 01NC

| <i>Name Control</i> | |
|--|--|
| If the | Then |
| Name Control is invalid or blank, | check for transcription errors and bring up under printed Name Control in 01NC and enter the correct data. |
| Name Control was edited and transcribed correctly, | determine if the filer has changed the order of the name but there was no name change. Bring up the underprint Name Control in 01NC and correct to what is on Master File using the first four characters. |

| If the | Then |
|---|--|
| Name Control has not been edited or transcribed correctly from Part I section C and the correct Name Control matches the under printed Name Control, | edit the correct Name Control in Part I section C and bring up the under printed Name Control in 01NC. |
| Name Control was edited and transcribed correctly and the filer changed the order of the name, but there was no name change, | bring up the underprint Name Control in 01NC. |
| filer did not change the order of his name and there was no name change input and the underprint Name Control matches the Name Control in Part I section A; (Name of filer, plan administrator, or plan sponsor), | edit the Name Control in Part I section A (Name of filer, plan administrator, or plan sponsor) and bring up the under printed Name Control in 01NC. |
| Name Control cannot be determined, | research using IDRS CC's INOLE, NAMEE, NAMEB, and ENMOD. a. If correct Name Control is found, bring up the under printed Name Control in 01NC. b. If you still cannot determine the Name Control, SSPND 320, attach Form 4227 and route to Entity Control for further research. c. If IDRS is not available, SSPND 351. |

- (2) The below INOLE screens with definer codes display the BMF and/or EPMF entity information of the requested EIN.

INOLE

| INOLE Format: | Description: |
|-------------------|---|
| INOLESNN-NNNNNNNP | CC INOLES with a P at the end of the TIN, displays the current EPMF plan information: the filer name, address and plans established for the TIN. |
| INOLETNN-NNNNNNN | Displays the name line and address information for all accounts with the same TIN. |

| INOLE Format: | Description: |
|------------------|---|
| INOLEPNN-NNNNNNN | Displays the EPMF plan information. A total of ten plan names can be shown on one screen. |

3.11.20.8.4
(01-01-2023)
**Taxpayer Identification
Number/Employer
Identification Number -
01EIN**

- (1) See instructions below for Employer Identification Number-01EIN.

3.11.20.8.4.1
(01-01-2024)
**Validity Check For
Taxpayer Identification
Number/Employer
Identification
Number—01TIN/01EIN**

- (1) The EIN is located in Box B, Employer Identification Number (EIN) box on the form.
- (2) This field must contain nine numerics and cannot begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89. Field 01EIN cannot be all zeroes or nines.

3.11.20.8.4.2
(01-01-2023)
**Correction Procedures
For Taxpayer
Identification
Number/Employer
Identification
Number—01EIN**

- (1) If Field 01EIN is invalid or missing, check for transcription errors and enter the correct EIN in Field 01EIN.
- (2) If no transcription error, examine the form or attachments for another (presumed valid) EIN. If found, enter in Field 01EIN.
- (3) If another EIN cannot be found, correct per Error Code 004 instructions. IRM 3.11.20.13.3 Error Code 004 - EIF/NAP Mismatch.
- (4) If EIN is determined but plan number has not been established, SSPND 320 and notate "Plan Number" on Form 4227 and route to Entity Control for plan number establishment.

3.11.20.8.5
(01-01-2023)
Tax Period - 01PYD

- (1) The following subsections give validity check and perfection procedures for Plan Year End Field 01PYD.
- (2) Plan year end is the date in the "Plan year ending" column in section C.

3.11.20.8.5.1
(01-01-2023)
**Validity Check for Tax
Period—01PYD**

- (1) C&E will not edit the plan year end on current calendar-year extensions (i.e., 202312).
- (2) The Plan Year End cannot be later than the current processing date.
- (3) Field 01PYD must be 6 numeric digits.
- (4) The last two digits (the month) must be 01-12.

3.11.20.8.5.2
(01-01-2023)

**Correction Procedures
For Tax Period
Ending—01PYD**

- (1) If the correct plan year ending is indeterminable through research, take this action:

| If the request is | Then |
|--|--|
| timely for the current calendar year, | enter 202312 in Field 01PYD. |
| not timely for the current calendar year | SSPND 211 and correspond for clarification of the Tax Period (plan year ending). |

- (2) Suspend Correction Procedures: Change the plan year end on the extension form and in Field 01PYD to agree with the taxpayer's response to correspondence.
- (3) If no reply or reply is inconclusive, enter 202312 in Field 01PYD. If this makes the request late filed and 01NOT is 1, change 01NOT to 2.

3.11.20.8.6
(01-01-2023)

**Master File Tax
Code-01MFT**

- (1) The MFT Code is a two-position field that indicates the type of tax return the extension is for.
- (2) MFT 74 is automatically generated for program 72880 (Form 5500).

3.11.20.8.6.1
(01-01-2023)

**Validity Checks for
Master File Tax
Code-01MFT**

- (1) Invalid unless MFT is 74.

3.11.20.8.6.2
(01-01-2023)

**Correction Procedures
for Master File Tax
Code-01MFT**

- (1) If extension is for Form 5500 Series and Form 8955-SSA, enter 74 in Field 01MFT.

3.11.20.8.7
(01-01-2023)

Plan Number - 01PL

- (1) Plan number is entered by the filer under the "Plan number" column in section C on Form 5558 and must be present.

3.11.20.8.7.1
(01-01-2023)

**Validity Checks for Plan
Number - 01PL**

- (1) Must be 001-999.

3.11.20.8.7.2
(01-01-2024)

**Correction Procedures
for Plan Number - 01PL**

- (1) Check the form for transcription or coding errors and correct.
- (2) If no plan number is on the form, or it is more or less than three numbers, research INOLE, INOLEP, EMFOL, NAMEE or ENMOD. If no determination can be made, SSPND 320 for research. Notate "plan number" on Form 4227 and route to Entity Control.

- (3) The filer may include up to three plans on one Form 5558 (version 06-2011). If there is more than one plan number on the Form 5558, a **dummy** extension must be prepared for each additional plan number.
 - a. Photocopy the Form 5558 for each additional plan number and circle all but one plan number on the copies. Make sure each copy lists a different plan number.
 - b. Circle all but one plan number on the original Form 5558. Make sure it has a different plan number than the copies.

Example: Original Form 5558 has plan numbers 001, 021, and 023. Make two copies. Circle all plan numbers except 001 on the original, and all but 021 on one copy and all but 023 on the other copy.

- c. Enter SSPND 351, attach Form 4227 and send the photocopies to the Rejects function for processing as original documents.
 - d. Enter the plan number for the original Form 5558 in Field 01PL.
- (4) If the taxpayer writes “see attached list” or something similar; leave attached and continue processing the Form 5558.

3.11.20.8.8
(01-01-2023)
**Received Date -
(YYYYMMDD) 01RCD**

- (1) The following subsections give validity check and perfection procedures for Received Date Field 01RCD.

3.11.20.8.8.1
(01-01-2023)
**Validity Checks for
Received Date - 01RCD**

- (1) The field must be blank or eight numerics.
- (2) Valid format is YYYYMMDD.
- (3) The fifth and sixth digits must be valid month designations (01-12).
- (4) The seventh and eighth digits must be a valid day designation and a valid day for the month.

Example: 31 is invalid for month 06, because June has only 30 days.

- (5) The date cannot be later than the current processing date.
- (6) The date cannot be earlier than 01/01/1983.

3.11.20.8.8.2
(01-01-2023)
**Correction Procedures
for Received Date -
01RCD**

- (1) Check the form for transcription or coding errors and correct.
- (2) If the date is invalid, and the date stamp on the extension is missing, invalid, illegible, or later than the processing date, determine the received date using the instructions in IRM 3.11.20.3.4, Received Date.
- (3) If the date is before 01/01/1983, SSPND 620, attach Form 4227, and notate “Non-ADP record” and route to ANMF.

Note: For further information, refer to IRM 3.10.72, Receiving, Extracting, and Sorting, and IRM 3.11.20.2, Document Perfection Procedures.

3.11.20.8.9
(01-01-2023)
Notice Code - 01NOT

- (1) This is a one-numeric field that must be present.

3.11.20.8.9.1
(01-01-2023)
**Validity Checks for
Notice Code - 01NOT**

- (1) Must be 1 or 2.
(2) Only one Notice Code may be present.

3.11.20.8.9.2
(01-01-2023)
**Correction Procedures
for Notice Code - 01NOT**

- (1) If no Notice Code is edited, review the extension for approval criteria.
(2) Will be approved if it is timely. See IRM 3.11.20.5.2, Part II Form 5558 for Form 5500 Series and Form 8955-SSA.
(3) Enter the correct Notice Code in Field 01NOT:

Notice Codes

| If | Then enter notice code |
|-----------|-------------------------------|
| Approved | 1 |
| Denied | 2 |

3.11.20.8.10
(01-01-2023)
**Computer Condition
Codes—01CCC**

- (1) Validity check:
a. Must be blank.
(2) Correction procedures:
a. Delete any entry in Field 01CCC.

3.11.20.9
(01-01-2023)
**Error Codes for Form
5558**

- (1) See instructions below for resolving specific error codes for Form 5558 MFT 74.

3.11.20.9.1
(01-01-2023)
**Error Code 002 - Name
Control Mismatch**

- (1) The following subsections provide instructions for Error Code 002.

3.11.20.9.1.1
(01-01-2023)
**Error Code Fields
Display**

- (1) Field display for Error Code 002 follows:

Error Code Fields Display

| AFD | Field Name |
|------------|---|
| CL | Clear Code |
| 01NC | Name Control/Check Digit |
| >>>> | Name Control Underprint |
| 01EIN | TIN (Taxpayer Identification Number) EIN (Employer Identification Number) |
| 01PYD | Plan Year End |
| >>>> | Plan Year End Underprint |

3.11.20.9.1.2
(01-01-2023)
Error Code 002 Invalid Condition

- (1) The Name Control mismatched against the National Account Profile (NAP) or the Entity Index File (EIF).

3.11.20.9.1.3
(01-01-2023)
Error Code 002 Correction Procedures

- (1) Before performing additional research, go to the bottom of the screen and transmit. This ensures that any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the following correction procedures.
- (2) Compare the displayed fields with the extension. If incorrect, overlay the screen with the correct information.
- (3) If the Name Control transcribed in Field 01NC and the Name Control on the document are the same, but differ from the underprint in Field 01NC, research Command Codes INOLE, NAMEE, NAMEB or ENMOD (for pending TC 000 or 013) to determine the correct Name Control/TIN.

Note: When corrections are made to Field 01NC or Field 01TIN, the computer will re-validate the entries with the NAP and reset the One-Line Entity (OLE) indicators as appropriate on transmitting the ERS screen. If Error Code 002 reappears, an unpostable condition may still exist. Re-verify the entries and refer to the remainder of the correction procedures.

Name Control Research

| If | Then |
|--|---|
| the Name Control on the document matches the Name Control at Master File, with no name change, | enter "C" in the Clear Code Field and transmit. |
| a Name Control displays in field 01NC which is different from the name shown on Form 5558, Part I, Section A, Plan Name, | verify the Name Control on CC INOLE. a. If they agree, enter the INOLE Name Control in Field 01NC. b. If they disagree, research CC NAMEB or NAMEE for a different EIN. |
| the Name Control found during research agrees with Name Control on document, | enter the INOLE Name Control Field 01NC. |
| CC INOLE Name Control differs from the Name Control on document, | do the following research: a. Research CC ENMOD for a pending TC 013. If the Name Control agrees with the transcribed Name Control, enter a "C" in the Clear Code Field. b. Research attachments and NAMEB for a different EIN. c. If a different EIN is found on the attachment, or a cross-reference EIN on INOLE or BRTVU, verify the EIN on INOLE for presence on Master File. d. Ensure that the entity information matches the taxpayer on the extension. If these conditions are met, overlay Field 01TIN with the new EIN found on Master File. |
| the Name Control on Master File is not correct and the entity on Master File needs to be corrected, | SSPND 320, attach Form 4227, notate why the return is being suspended and route the return to Entity Control for additional research. |
| the Name Control has not been edited or transcribed correctly from Form 5558, Part I, Section A and the correct Name Control matches the under printed Name Control, | edit the correct Name Control in Form 5558, Part I, Section A and bring up the underprinted Name Control in 01NC. |

| If | Then |
|---|---|
| the Name Control was edited and transcribed correctly and the filer changed the order of the name but there was no name change, | bring up the underprint Name Control in 01NC. |
| the filer did not change the order of the name and there was no name change input and the underprint Name Control matches the Name Control in Form 5558, Part I, Section C (Plan Name), | Edit the Name Control in Form 5558, Part I Section C (Plan Name) and bring up the under printed Name Control in 01NC. |
| a name change has occurred, | SSPND 320, attach Form 4227, request a name change (TC 013) and route the return to Entity Control. |
| IDRS research is not available, | SSPND 351 or 355. |
| the Name Control still cannot be determined, | SSPND 320, attach Form 4227, notate why the return is being suspended and route the return to Entity Control for additional research. |
| research indicates that there are multiple EINs, | SSPND 320, attach Form 4227, notate why the return is being suspended and route to Entity Control. |

3.11.20.9.2
(01-01-2023)

- (1) This subsection provides instructions for Error Code 004.

Error Code 004 — Name Control

3.11.20.9.2.1
(01-01-2023)

- (1) Field Display for Error Code 004 follows:

Fields Display Error Code 004

| AFD | Field Name |
|-------|--------------------------------|
| CL | Clear Code Field |
| 01NC | Name Control/Check Digit |
| >>>> | Name Control Underprint |
| 01EIN | Employer Identification Number |

3.11.20.9.2.2
(01-01-2023)
**Invalid Conditions for
Error Code 004**

- (1) The EIN was not present on the NAP. An “XXXX” underprint indicates there is no account on the Master File matching this EIN.
- (2) A blank underprint indicates that the EIF and the NAP were not accessed or were not operational.

3.11.20.9.2.3
(01-01-2023)
**Correction Procedures
for Error Code 004**

- (1) Before performing other research, go to the bottom of the screen and transmit. This ensures that any prior changes to the Name Control/TIN have posted to the NAP. If Error Code 004 reappears, continue with the following correction procedures.
- (2) Compare the displayed fields with the extension. If incorrect, overlay the screen with the correct information.
- (3) If the Name Control transcribed in Field 01NC and the Name Control on the document are the same but differ from the underprint in Field 01NC, research to determine the correct Name Control/TIN using CCs INOLE, NAMEE, NAMEB and ENMOD.
- (4) Follow these research instructions:

Name Control Research

| If research indicates | Then |
|---|---|
| CC ENMOD displays a pending transaction (TC 000 or TC 013) or CC NAMEB displays a Name Control that agrees with the transcribed Name Control, | enter a “C” in the Clear Code Field. |
| the Name Control on the document matches the Name Control at Master File with no name change, | enter “C” in the Clear Code Field. |
| a different Name Control than what is in Field 01NC but is the same as shown on the document (Part I Section C, Plan Name), | verify the Name Control on CC INOLE. If they agree, enter the INOLE Name Control in Field 01NC. If they disagree, research CC NAMEB or NAMEE for a different EIN. |

| If research indicates | Then |
|--|--|
| a different EIN is found on an attachment, or on CC INOLE or BMFOL, | verify the EIN on CC INOLE for presence on Master File. Ensure the entity information matches what the taxpayer is using on the extension. a. If these conditions are met, overlay Field 01TIN with the new EIN found on Master File. b. If the EIN is determined, but a Plan Number has not been established, SSPND 320, notate "Plan Number" on Form 4227 and route to Entity Control for Plan Number establishment. |
| the Name Control has not been edited or transcribed correctly from Form 5558, Part I section C and the correct Name Control matches the underprinted Name Control, | edit the correct Name Control in Part I section C and bring up the underprinted Name Control in 01NC. |
| the Name Control was edited and transcribed correctly and the filer changed the order of the name but there was no name change, | bring up the underprint Name Control in 01NC. |
| the filer did not change the order of his name and there was no name change input and the underprint Name Control matches the Name Control in Form 5558, Part I section A; (Name of filer, plan administrator, or plan sponsor), | edit the Name Control in Part I section A (Name of filer, plan administrator, or plan sponsor) and bring up the underprinted Name Control in 01NC. |

- (5) If you determine the Name Control on Master File is not correct and the entity on Master File needs correction, SSPND 320, attach Form 4227, notate why the extension is being suspended and route to Entity Control for additional research.
- (6) When there is no account, SSPND 320, attach Form 4227, notate "no account" and route to Entity Control.
- (7) When IDRS is not available, SSPND 351 or 355.

3.11.20.9.3 (1) This subsection includes the instruction for Error Code 005.
 (01-01-2023)
Error Code 005 - Missing Received Date

3.11.20.9.3.1 (1) Screen display for Error Code 005 follows:
 (01-01-2023)
Screen Display for Error Code 005

Screen Display Error Code 005

| AFD | Field Name |
|-------|---------------|
| 01PYD | Plan Year End |
| 01RCD | Received Date |

3.11.20.9.3.2 (1) Invalid condition occurs when the processing date is later than the plan year end date by more than seven months and the received date is not present in Field 01RCD.
 (01-01-2023)
Invalid Condition for Error Code 005

3.11.20.9.3.3 (1) Compare the information in Field 01PYD and Field 01RCD with the plan year end and the received date on the extension. If the displayed information doesn't match the document, overlay the screen with the correct information.
 (01-01-2023)
Correction Procedures for Error Code 005

(2) If the plan year end is seven months before the processing date, review the received date:

Received Date

| If | Then |
|---|---|
| the date stamp is missing, illegible or later than the processing date, | determine the date as shown in IRM 3.11.20.6.8, Research. Enter the correct Received Date in Field 01RCD. |
| multiple received dates are on the document, | use the earliest date and circle out the others. |

3.11.20.9.4 (1) This subsection provides instructions for Error Code 007.
 (01-01-2023)
Error Code 007 - Received Date

3.11.20.9.4.1 (1) Screen display for Error code 007 follows:
 (01-01-2023)
Screen Display for Error Code 007

Screen Display Error Code 007

| AFD | Field Name |
|-------|---------------|
| CL | Clear Screen |
| 01PYD | Plan Year End |

| AFD | Field Name |
|-------|---------------|
| >>>> | Underprint |
| 01RCD | Received Date |

3.11.20.9.4.2
(01-01-2023)
**Invalid Conditions for
Error Code 007**

- (1) The year and month of the received date is earlier than the year and month of the plan year end.

3.11.20.9.4.3
(01-01-2023)
**Correction Procedures
for Error Code 007**

- (1) Compare the displayed fields with the information on the extension. If the displayed fields do not match the extension, overlay the screen with the correct information.
- (2) If the displayed fields match what is on the extension, see IRM 3.11.20.3.4, Received Date, for instructions to determine the correct received date.
- (3) If the received date was mailed timely, delete the received date from 01RCD.
- (4) If this caused EC005 to display, enter the timely postmark date for the plan year end; see Exhibit 3.11.20-5.
- (5) If the extension is early filed, SSPND 480.

3.11.20.9.5
(01-01-2023)
**Error Code 026 - Plan
Year End**

- (1) This subsection provides instructions for Error Code 026.

3.11.20.9.5.1
(01-01-2023)
**Screen Display for Error
Code 026**

- (1) Screen display for Error Code 026 follows:

Screen Display Error Code 026

| AFD | Field Name |
|-------|--------------------------------|
| CL | Clear Code |
| 01EIN | Employer Identification Number |
| 01PYD | Plan Year End |
| >>>> | Underprint |
| 01CCC | Computer Condition Code |

3.11.20.9.5.2
(01-01-2023)
**Invalid Conditions for
Error Code 026**

- (1) Tax period is greater than the process date plus 11 months.

- 3.11.20.9.5.3
(01-01-2023)
Correction Procedures for Error Code 026
- (1) Check for coding and transcription errors and make any necessary corrections.
 - (2) If the Tax Period is greater than the processing date plus 11 months, process using the current year.

- (3) If field 01PYD is blank, use current year to determine the year end from the Plan Year Date; see Exhibit 3.11.20-5.

3.11.20.9.6
(01-01-2023)
Error Code 100 - Incorrect Extended Due Date

- (1) This subsection provides instructions for the Error Code 100.

3.11.20.9.6.1
(01-01-2023)
Screen Display for Error Code 100

- (1) Screen display for Error Code 100 follows:

Screen Display Error Code 100

| AFD | Field Name |
|-------|---------------|
| CL | Clear Code |
| 01PYD | Plan Year End |
| >>>> | Underprint |
| 01RCD | Received Date |
| 01NOT | Notice Code |

3.11.20.9.6.2
(01-01-2023)
Invalid Conditions for Error Code 100

- (1) Received date is less than seven months after the plan year end and the extended due date is the Notice Code 2.

3.11.20.9.6.3
(01-01-2023)
Correction Procedures for Error Code 100

- (1) Check for coding and transcription errors and make any necessary corrections.
- (2) If the received date is greater than seven months after the Plan Year End and the 01NOT is 1, change 01NOT to 2.
- (3) If the received date is less than seven months before the Plan Year End and 01NOT is 2, change 01NOT to 1.

Note: See Exhibit 3.11.20-5 for more information.

3.11.20.9.7
(01-01-2023)
Error Code 999 - End of Year Format

- (1) This subsection provides instructions for Error Code 999 - End of Year Format.

3.11.20.9.7.1
(01-01-2023)

**Screen Display Error
Code 999 - End of Year
Format**

- (1) Screen Display for Error Code 999, End of Year Format is:

Screen Display 999

| AFD | Field Name |
|-------|---------------|
| 01PYD | Plan Year End |

3.11.20.9.7.2
(01-01-2023)

**Invalid Condition Error
Code 999 - End of Year
Format**

- (1) Error Code 999 generates for all extensions on ERS in error status at the end of the processing year.

3.11.20.9.7.3
(01-01-2023)

**Correction Procedures
Error Code 999 - End of
Year Format**

- (1) To correct, transmit.

3.11.20.10
(01-01-2023)

**Form 5558 Error
Correction MFT 76**

- (1) See instructions below for correcting ERS screens for Form 5558 extension requests MFT 76.

3.11.20.10.1
(01-01-2023)

Section 01

- (1) Listed below are the contents of Section 01.

Section 01

| Field | Length | Title | Location |
|-----------------|--------|--------------------------------|---|
| RMIT | 11 | Remittance | Part III line 2b |
| 01NC | 4 | Name Control | Name Line |
| >>>> | 4 | Name Control Underprint | |
| 01TIN/ 01EIN | 9 | Taxpayer Identification Number | Filer's identifying number block B. Note: May contain either an SSN or EIN. |
| 01TNT | 1 | TIN-Type | End of TIN (edited on Form 5558 SSN only) |
| 01TXP | 6 | Tax Period | Right of the form title. |
| >>>> | 2 | Tax Period Underprint | Never present on Form 5558 |
| 01MFT | 2 | MFT Code | MFT 76 |

| Field | Length | Title | Location |
|-------|--------|-------------------------|--------------------------------------|
| 01PL | 3 | 5558 Plan Number | Plan number column |
| 01RCD | 8 | Received Date | IRS date stamp in center of form |
| 01TTX | 16 | Reserved | Not transcribed - always zero filled |
| 01CRT | 16 | Reserved | Not transcribed - always zero filled |
| 01CCC | 1 | Computer Condition Code | Not transcribed - always blank |
| 01CAF | 1 | CAF Indicator | No longer edited |
| 01NOT | 1 | Notice Code | Top center margin |

3.11.20.10.2
(01-01-2023)
Remittance —RMIT

- (1) May carry a remittance.
- (2) This field is blank for non-remittance forms.

3.11.20.10.3
(01-01-2023)
Name Control—01NC

- (1) Name Control - This four-position alpha/numeric field must be present.

3.11.20.10.3.1
(01-01-2023)
Validity Check for Name Control - 01NC

- (1) This field must contain one to four characters, (alpha, numeric, hyphen, ampersand) and may contain one to three blanks.
- (2) The first position must be alpha or numeric.
- (3) The remaining positions may be alpha, numeric, hyphen, ampersand or blank. No character may follow a blank.

3.11.20.10.3.2
(01-01-2023)
Correction Procedures for Name Control - 01NC

- (1) Correct the Name Control using this table:

Correct Name Control

| If the | Then |
|--|---|
| Name Control is invalid or blank, | check for transcription errors and bring up underprinted Name Control in 01NC and enter the correct data. |
| Name Control was edited and transcribed correctly, | determine if the filer has changed the order of the name and no name change. Bring up the underprint Name Control in 01NC and correct to match Master File using the first four characters. |

| If the | Then |
|--|--|
| Name Control has not been edited or transcribed correctly from Form 5558, Part I, Section C and the correct Name Control matches the underprinted Name Control, | edit the correct Name Control on Form 5558, Part I, Section C and bring up the underprinted Name Control in 01NC. |
| Name Control was edited and transcribed correctly and the filer changed the order of the name and there was no name change, | bring up the underprint Name Control in 01NC. |
| filer did not change the order of his name and there was no name change input and the underprint Name Control matches the Name Control in Form 5558, Part I Section A; (Name of filer, plan administrator, or plan sponsor), | edit the Name Control in Form 5558, Part I, Section A (Name of filer, plan administrator, or plan sponsor) and bring up the underprinted Name Control in 01NC. |
| Name Control cannot be determined, | research using IDRS CCs INOLE, NAMEE, NAMEB, and ENMOD. <ul style="list-style-type: none"> a. If correct Name Control is found, bring up the underprinted Name Control in 01NC. b. If you still cannot determine the name control, SSPND 320, attach Form 4227 and route to Entity control for additional research. c. If IDRS is not available, SSPND 351. |

- (2) The INOLE screens with definer codes shown below may display the BMF or EPMF or both entity information of the requested EIN.

INOLE

| INOLE Format | Description |
|-------------------|---|
| INOLESNN-NNNNNNNP | CC INOLES with a P at the end of the TIN, displays the current EPMF plan information: the filer name, address and plans established for the TIN. |
| INOLETNN-NNNNNNN | Displays the name line and address information for all accounts with the same TIN. |

| INOLE Format | Description |
|------------------|---|
| INOLEPNN-NNNNNNN | Displays the EPMF plan information. A total of ten plan names can be shown on one screen. |

3.11.20.10.4
(01-01-2023)

TIN-Type - 01TNT

- (1) A “2” is generated in this field unless ISRP has transcribed a “0” to indicate that the TIN is an SSN.

3.11.20.10.4.1
(01-01-2023)

**Validity Check for
TIN-Type - 01TNT**

- (1) Invalid if other than “0” (zero) or “2”.
(2) Field 01TNT will only be “0” if the TIN is an SSN.

3.11.20.10.4.2
(01-01-2023)

**Correction Procedures
for TIN-Type - 01TNT**

- (1) Review the document for transcription and coding errors.
(2) If the TIN is entered under “Social security number” in block B, enter a “0” in Field 01TNT.
(3) All others, enter a “2” in Field 01TNT.

3.11.20.10.5
(01-01-2023)

**Taxpayer Identification
Number/Employer
Identification
Number—01TIN/01EIN**

- (1) See the subsections below for Employer Identification Number - 01TIN instructions.

3.11.20.10.5.1
(01-01-2023)

**Validity Check For
Taxpayer Identification
Number/Employer
Identification
Number—01TIN/01EIN**

- (1) The TIN/EIN is located in the Filer’s identifying number box indicated on the form.
Note: This field may contain either an EIN or SSN.
(2) If the TIN is an EIN, this field must contain nine numerics and cannot begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89. Field 01TIN/01EIN cannot be all zeroes or nines.
(3) If the TIN is an SSN, this field must be all numeric, and cannot be all zeroes or all nines.

3.11.20.10.5.2
(01-01-2023)

**Correction Procedures
For Taxpayer
Identification
Number/Employer
Identification
Number—01TIN/01EIN**

- (1) If Field 01TIN/01EIN is invalid or missing, check for transcription errors and enter the correct TIN/EIN in Field 01TIN/01EIN.
(2) If no transcription error, examine the form or attachments for another valid TIN/EIN. If found, enter in Field 01TIN/01EIN.
(3) If an SSN is entered in block B, Field 01TNT must be “0” (zero).
(4) Use CC GTSEC01 and correct Field 01TNT, if necessary.
(5) If another TIN/EIN cannot be found, correct per Error Code 004 instructions.

IRM 3.11.20.13.3 Error Code 004 - EIF/NAP Mismatch.

3.11.20.10.6
(01-01-2023)
Tax Period - 01TXP

- (1) The following subsections give validity check and perfection procedures for Tax Period Field 01TXP.
- (2) Tax Period is the date on Form 5558, Section C, Plan year ending.

3.11.20.10.6.1
(01-01-2023)
Validity Check for Tax Period—01TXP

- (1) C&E will not edit the Tax Period on current calendar year extensions (i.e. 202312).
- (2) The Tax Period cannot be later than the current processing date.
- (3) Field 01TXP must be six numeric digits.
- (4) The last two digits (the month) must be 01-12.

3.11.20.10.6.2
(01-01-2023)
Correction Procedures For Tax Period Ending—01TXP

- (1) If the correct plan year ending is indeterminable through research, take the following action:

IF/Then Plan Year Ending

| If the request is | Then |
|---|---|
| timely for the current calendar year, | enter 202312 in Field 01TXP |
| not timely for the current calendar year, | SSPND 211 and correspond for clarification of the Tax Period (plan year ending) |

- (2) Suspend Correction Procedures: Change the Tax Period on the extension form and in Field 01TXP to agree with the taxpayer's response to correspondence.
- (3) If no reply or reply is inconclusive, enter 202312 in Field 01TXP - if this makes the request late filed, GTSEC01 and enter 2 in Field 01NOT.

3.11.20.10.7
(01-01-2023)
Master File Tax Code-01MFT

- (1) The MFT Code is a two-position field that indicates the type of tax return the extension is for.
- (2) MFT 76 is automatically generated for program 15560 (Form 5330).

3.11.20.10.7.1
(01-01-2023)
Validity checks for Master File Tax Code-01MFT

- (1) Invalid unless MFT is 76.

3.11.20.10.7.2
(01-01-2023)
Correction Procedures for Master File Tax Code-01MFT

- (1) If extension is for Form 5330 enter 76 in Field 01MFT.

- 3.11.20.10.8
(01-01-2023)
Plan Number - 01PL
- (1) A “Plan number” is entered by the filer on Form 5558, section C, Plan Number and must be present.
- 3.11.20.10.8.1
(01-01-2023)
Validity checks for Plan Number - 01PL
- (1) Validity checks for Plan Numbers, must be 001-999.
- 3.11.20.10.8.2
(01-01-2023)
Correction Procedures for Plan Number - 01PL
- (1) Check the form for transcription or coding errors and correct.
- (2) If there is no plan number on the form, or it is more or fewer than three numerics, research CCs INOLE, INOLEP, EMFOL, NAMEE or ENMOD. If no determination can be made, SSPND 320, attach Form 4227, notate “plan number” and route to Entity Control for further research.
- (3) The filer may include up to three plans on one Form 5558 (Version 06-2011). If there is more than one plan number on this Form 5558, a **dummy** extension must be prepared for each additional plan number.
- a. Make a photocopy of Form 5558 for each additional plan number and circle all but one plan number on the copies. Make sure each copy has a different plan number.
- b. Circle all but one plan number on the original Form 5558. Make sure it has a different plan number than the copies.
- Example:** Original Form 5558 has plan numbers 001, 021, and 023. Make two copies. Circle all plan numbers except 001 on the original, and all but 021 on one copy and all but 023 on the other copy.
- c. Enter SSPND 351, attach Form 4227 and send the photocopies to the Rejects function for processing as original documents.
- d. Enter the plan number for the original Form 5558 in Field 01PL.
- 3.11.20.10.9
(01-01-2023)
Received Date - (YYYYMMDD) 01RCD
- (1) The following subsections give validity check and perfection procedures for Received Date Field 01RCD.
- 3.11.20.10.9.1
(01-01-2023)
Validity checks for Received Date - 01RCD
- (1) The field must be blank or eight numerics.
- (2) Valid format is YYYYMMDD.
- (3) The fifth and sixth digits must be valid month designations (01-12).
- (4) The seventh and eighth digits must be a valid day designation and a valid day for the month.
- Example:** 31 is invalid for month 06 because June has only 30 days.
- (5) The date cannot be later than the current processing date.
- (6) The date cannot be earlier than 01/01/1983.

- 3.11.20.10.9.2
(01-01-2023)
Correction Procedures for Received Date - 01RCD
- (1) Check the form for transcription or coding errors and correct.
 - (2) If the date is invalid, and the date stamp on the extension is missing, invalid, illegible, or later than the process date, determine the received date per the instructions in IRM 3.11.20.3.4, Received Date.
 - (3) If the date is prior to 01/01/1983, SSPND 620. Attach Form 4227 and notate "Non-ADP record" and route to ANMF.
- Note:** For further information, refer to IRM 3.10.72, Receiving, Extracting, and Sorting, and IRM 3.11.20.2, Document Perfection Procedures.
- 3.11.20.10.10
(01-01-2023)
Computer Condition Codes—01CCC
- (1) Validity check:
 - a. Must be blank.
 - (2) Correction procedures:
 - a. Delete any entry in Field 01CCC.
- 3.11.20.10.11
(01-01-2023)
CAF Indicator - 01CAF
- (1) The CAF Indicator is no longer edited by Document Perfection. If an entry displays in Field 01CAF, delete the entry.
- 3.11.20.10.12
(01-01-2023)
Notice Code - 01NOT
- (1) The notice code is a one-position numeric code that is edited on the top center margin.
 - (2) The notice code indicates whether the extension request is approved or denied and if denied, the reason. See IRM 3.11.20.5.1, Part III Form 5558 for Form 5330 - Approval/Disapproval Criteria and Action.
 - (3) When the extension posts to the BMF, the notice code generates the appropriate notice to the taxpayer to explain the extension's approval or denial, and if denied, gives the reason.
 - (4) If a Notice Code 1 for an approved extension is used, the extended due date generates when the extension transaction posts to the BMF.
- 3.11.20.10.12.1
(01-01-2023)
Validity Checks for Notice Code - 01NOT
- (1) Notice code must be 1 through 9.
 - (2) Only one notice code may be present.
- 3.11.20.10.12.2
(01-01-2023)
Correction Procedures for Notice Code - 01NOT
- (1) If no Notice Code is edited, review the extension for approval criteria. If the code section is missing from the extension request, C&E is instructed to correspond for the missing code section. See paragraph 3.11.20.10.12.2(3) below.
 - (2) Will be approved if it is timely, signed, and has an acceptable reason. See Exhibit 3.11.20-6, Guidelines for Acceptable Reason for Needing an Extension of Time to File - Used for Form 5558 (MFT 76) only.
 - (3) Correspondence for missing code section:

Missing Code Section

| If | And | Then enter Notice Code |
|---|---|--|
| the reply provides the code section, | extension is timely based on the code section, see Exhibit 3.11.20-10, | 1 in Field 01NOT. Note: C&E will not correspond for the code section if there was no signature or acceptable reason. |
| the reply provides the code section, | extension is NOT timely based on the code section, see Exhibit 3.11.20-10, | 2 in Field 01NOT. |
| no reply, or reply doesn't supply a valid code section, | the due date is the last day of the seventh month after the end of the Tax Period (if Tax Period is 202312 use 20240731), process the extension as filed timely based on this due date, | 1 in Field 01NOT. |
| no reply, or reply doesn't supply a valid code section, | the due date is the last day of the seventh month after the end of the Tax Period, process the extension as NOT filed timely based on this due date, | 2 in Field 01NOT. |

(4) Enter the correct notice code in Field 01NOT:

Notice Codes

| If | Then enter Notice Code |
|--------------------------------|-------------------------------|
| approved extension, | 1 |
| denied - not timely, | 2 |
| denied - missing signature, | 8 |
| denied - no acceptable reason, | 9 |

(5) Only one Notice Code is used for each document.

- (6) If there is no Return Code, see Exhibit 3.11.20-16, Return Codes chart.

3.11.20.11
(01-01-2023)
**Error Codes for Form
5558**

- (1) See instructions below for resolving specific error codes related to Form 5558 MFT 76.

3.11.20.11.1
(01-01-2023)
Error Code 002

- (1) This subsection provides instructions for Error Code 002.

3.11.20.11.1.1
(01-01-2023)
**Error Code 002 Fields
Display**

- (1) Field display for Error Code 002 follows:

Error Code 002 Fields Display

| AFD | Field Name |
|-------------|--|
| CL | Clear Code |
| 01NC | Name Control/Check Digit |
| >>>> | Name Control Underprint |
| 01TIN/01EIN | TIN (Taxpayer Identification Number) EIN (Employer Identification Number) |
| 01TXP | Tax Period |
| >>>> | Tax Period Underprint |

3.11.20.11.1.2
(01-01-2023)
**Error Code 002 Invalid
Condition**

- (1) The Name Control mismatched against the NAP or the EIF.

3.11.20.11.1.3
(01-01-2023)
**Error Code 002
Correction Procedures**

- (1) Before performing additional research, go to the bottom of the screen and transmit. This ensures that any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the following correction procedures.
- (2) Compare the displayed fields with the extension. If incorrect, overlay the screen with the correct information.
- (3) If the Name Control transcribed in Field 01NC and the Name Control on the document are the same but differ from the underprint in Field 01NC, research CCs INOLE, NAMEE, NAMEB or ENMOD (for pending TC 000 or 013) to determine the correct Name Control/TIN.

Note: When corrections are made to Field 01NC or Field 01TIN, the computer re-validates the entries with the NAP and resets the OLE indicators as appropriate on transmitting the ERS screen. If Error Code 002 reappears, an

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unpostable condition may still exist. Re-verify the entries and refer to the remainder of the correction procedures.

Name Control Correction Procedures

| If | Then |
|---|--|
| the Name Control on the document matches the Name Control on Master File, with no name change, | enter C in the Clear Code Field and transmit. |
| a different Name Control than what is in Field 01NC is the same as shown on the document (Form 5558, Part I, Section C, Plan name), | verify the Name Control on CC INOLE. If they agree, enter the INOLE Name Control in Field 01NC. If they disagree, research CC NAMEB or NAMEE for a different EIN. |
| the Name Control found on INOLE agrees with the Name Control on the document, | enter the INOLE Name Control in Field 01NC. |
| the INOLE Name Control differs from the Name Control on the document, | do the following research: <ol style="list-style-type: none"> a. Research CC ENMOD for a pending TC 013. If the Name Control agrees with the transcribed Name Control, enter a "C" in the Clear Code Field. b. Research attachments and NAMEB for a different EIN. c. If a different EIN is found on the attachment, or a cross-reference EIN on CC INOLE or BRTVU, verify the EIN on CC INOLE for presence on Master File. d. Ensure that the entity information matches the taxpayer on the extension. If these conditions are met, overlay Field 01TIN with the new EIN found on Master File. |
| the Name Control on Master File is not correct and the entity on Master File needs to be corrected, | SSPND 320, attach Form 4227, notate why the return is being suspended and route to Entity Control for additional research. |
| the Name Control has not been edited or transcribed correctly from Form 5558, Part I, Section C and the correct Name Control matches the underprinted Name Control, | edit the correct Name Control from Form 5558, Part I, Section C and bring up the underprinted Name Control in 01NC. |

| If | Then |
|---|--|
| the Name Control was edited and transcribed correctly and the filer changed the order of the name, but there was no name change, | bring up the underprint Name Control in 01NC. |
| the filer did not change the order of his name and there was no name change input and the underprint Name Control matches the Name Control in Form 5558, Part I, section A; (Name of filer, plan administrator, or plan sponsor), | edit the Name Control on Form 5558, Part I, section A (Name of filer, plan administrator, or plan sponsor) and bring up the underprinted Name Control in 01NC. |
| a name change has occurred, | SSPND 320, attach Form 4227, request a name change (TC 013) and route the return to Entity Control. |
| IDRS research is not available, | SSPND 351 or 355. |
| the Name Control still is undetermined, | SSPND 320, attach Form 4227, notate why the return is being suspended and route to Entity Control for additional research. |

- (4) If the request is filed using a SSN instead of an EIN, use CC GTSEC01 and enter "0" (zero) in Field 01TNT.

3.11.20.11.2
(01-01-2023)

Error Code 003 - Invalid Check Digit

- (1) This subsection provides instructions for Error Code 003.

3.11.20.11.2.1
(01-01-2023)

Fields Displayed for Error Code 003

- (1) Screen Display for Error Code 003 follows:

Fields Displayed for Error Code 003

| AFD | Field Name |
|-------|--------------------------------|
| 01NC | Name Control/Check Digit |
| 01TIN | Taxpayer Identification Number |

3.11.20.11.2.2
(01-01-2023)

**Invalid Condition for
Error Code 003**

- (1) The Check Digit is present, but is not valid for the Taxpayer Identification Number.
- (2) The letters E, G or M are invalid in the Check Digit.
- (3) The first two positions of the field are not blank.
- (4) The last two positions are not alpha characters.

3.11.20.11.2.3
(01-01-2023)

**Correction Procedures
for Error Code 003**

- (1) If the check digit is invalid, enter the Name Control from the extension in Field 01NC.
- (2) If it appears that the taxpayer has used the wrong EIN, follow these procedures for EIN correction:

Correction Procedures Error Code 003

| If | Then |
|--|---|
| the EIN on the extension is not legible, | research using CCs NAMEB or NAMEE for a valid EIN. If IDRS is not available, SSPND 351. |
| unable to locate the EIN, | SSPND 320, attach Form 4227, notate why the return is being suspended, and route to Entity Control for additional research. |
| the EIN and Check Digit are both legible but do not match, | research for a valid EIN. |
| another EIN is found for the entity on the return or through research, | change Field 01TIN to the correct EIN. |

3.11.20.11.3
(01-01-2023)

**Error Code 004 — Name
Control**

- (1) This subsection provides instructions for Error Code 004.

3.11.20.11.3.1
(01-01-2023)

**Fields Displayed for
Error Code 004**

- (1) Field Display for Error Code 004 follows:

Fields Display Error Code 004

| AFD | Field Name |
|-------|--------------------------------|
| CL | Clear Code |
| 01NC | Name Control/Check Digit |
| >>>> | Name Control Underprint |
| 01TIN | Taxpayer Identification Number |

3.11.20.11.3.2
(01-01-2023)
Invalid Conditions for Error Code 004

- (1) The TIN was not present on NAP. An “XXXX” underprint indicates there is no account on the Master File matching this TIN.
- (2) A blank underprint indicates the EIF and the NAP have not been accessed or were not operational.

3.11.20.11.3.3
(01-01-2023)
Correction Procedures for Error Code 004

- (1) Before performing other research, go to the bottom of the screen and transmit. This ensures that any prior changes to the Name Control/TIN have posted to the NAP. If Error Code 004 reappears, continue with the following correction procedures.
- (2) Compare the displayed fields with the extension. If incorrect, overlay the screen with the correct information.
- (3) In most cases, Field 01TNT must be 2, indicating that the TIN is an EIN. Use CC GTSEC01 and enter “2” in Field 01TNT except in the following situation:
 - a. If the TIN on the document is an SSN, Field 01TNT entry must be “0” to indicate the TIN is an SSN.
- (4) If the Name Control transcribed in Field 01NC and the Name Control on the document are the same but differ from the underprint in Field 01NC, research to determine the correct Name Control/TIN using CCs INOLE, NAMEE, NAMEB, or ENMOD.
- (5) Follow these research instructions:

Name Control Research

| If | Then |
|---|---|
| a pending transaction (TC 000 or TC 013) on CC ENMOD or NAMEB, with a Name Control that agrees with the transcribed Name Control, | enter a C in the Clear Code Field. |
| the Name Control on the document matches the Name Control on Master File with no name change, | enter C in the Clear Code Field. |
| a different Name Control than what is in Field 01NC, but is the same on the document (Form 5558, Part I, Section C, Plan Name), | verify the Name Control using CC INOLE. <ul style="list-style-type: none"> a. If they agree, enter the INOLE Name Control in Field 01NC. b. If they disagree, research CC NAMEB or NAMEE for a different EIN. |

| If | Then |
|---|---|
| a different EIN is found on an attachment, or on CCs INOLE or BMFOL, | verify the EIN on CC INOLE is present on Master File. Ensure the entity information matches what the taxpayer entered on the extension. If these conditions are met, overlay Field 01TIN with the new EIN found on Master File. |
| the Name Control has not been edited or transcribed correctly from Form 5558, Part I, Section C and the correct Name Control matches the underprinted Name Control, | edit the correct Name Control on Form 5558, Part I, Section C and bring up the underprinted Name Control in 01NC. |
| the Name Control was edited and transcribed correctly and the filer changed the order of the name, but there was no name change, | bring up the underprint Name Control in 01NC. |
| the filer did not change the order of his name and there was no name change input and the underprint Name Control matches the Name Control on Form 5558, Part I, Section A; (Name of filer, plan administrator, or plan sponsor), | edit the Name Control on Form 5558, Part I, Section A (Name of filer, plan administrator, or plan sponsor) and bring up the underprinted Name Control in 01NC. |

- (6) If, after researching, you determine that the Name Control on Master File is not correct and the entity on Master File needs correction, SSPND 320, attach Form 4227, notate why the extension is being suspended and route to Entity Control for additional research.
- (7) When there is no account present or pending, SSPND 320, attach Form 4227, notate "no account" and route to Entity Control.
- (8) When IDRS is not available, SSPND 351 or 355.

3.11.20.11.4
(01-01-2023)
Error Code 005 - Missing Received Date

- (1) This subsection provides instruction for Error Code 005.

3.11.20.11.4.1
(01-01-2023)
Screen Display for Error Code 005

- (1) Screen Display for Error Code 005 follows:

Screen Display Error Code 005

| AFD | Field Name |
|-------|---------------|
| 01TXP | Tax Period |
| 01RCD | Received Date |

3.11.20.11.4.2
(01-01-2023)
Invalid Condition for Error Code 005

- (1) Invalid condition occurs when the processing date is later than the Tax Period ending by more than six months and the received date is not present in Field 01RCD.

3.11.20.11.4.3
(01-01-2023)
Correction Procedures for Error Code 005

- (1) Compare the information in Field 01TXP and Field 01RCD with the Tax Period and the received date on the extension. If the displayed information doesn't match the document, overlay the screen with the correct information.
- (2) If the Tax Period is truly six months before the processing date, review the received date:

| If | Then |
|---|---|
| the date stamp is missing, illegible or later than the processing date, | determine the date as shown in IRM 3.11.20.6.8, Research. Enter the correct Received Date in Field 01RCD. |
| multiple received dates are on the document, | use the earliest date and circle out the others. |

3.11.20.11.5
(01-01-2023)
Error Code 006 - Remittance With No Received Date

- (1) This subsection provides instructions for Error Code 006.

3.11.20.11.5.1
(01-01-2023)
Screen Display for Error Code 006

- (1) Screen Display for Error Code 006 follows:

Screen Display Error Code 006

| AFD | Field Name |
|-------|---------------|
| RMIT | Remittance |
| 01RCD | Received Date |

3.11.20.11.5.2
(01-01-2023)
Invalid Condition for Error Code 006

- (1) An invalid condition occurs when remittance is present and the received date is not present.

3.11.20.11.5.3
(01-01-2023)
Correction Procedures for Error Code 006

- (1) When a remittance is present on the form, do the following:

Remittance Procedure

| If | Then |
|--|--|
| there is a remittance on the form, | the received date must be present. Compare the displayed fields with the information on the extension. |
| any of the information is incorrect, | overlay the screen with the correct information. |
| the received date is missing, illegible or later than the processing date, | determine the date as shown in IRM 3.11.20.2.6, Determination of Timely Filing - General. |
| multiple received dates are on the document, | use the earliest date and circle the others. |

3.11.20.11.6
(01-01-2023)
Error Code 609- Prior Year Extension

- (1) The following subsections provide instruction for Error Code 609.
- (2) Prior-year extension requests are normally denied when not received by the due date, but extensions for previous years may need to be processed for various reasons:
 - a. When the taxpayer has requested a reconsideration of a previously denied extension for a prior year and has supplied evidence that the extension should be approved.
 - b. When there was a delay in shipping an extension request and it was processed after it was originally filed.
 - c. When the taxpayer's original extension request was denied in error and the request must be reprocessed correctly to generate an abatement of the failure to file penalties on the taxpayer's account.

3.11.20.11.6.1
(01-01-2023)
Screen Display Error Code 609

- (1) Screen Display for Error Code 609 follows:

Screen Display Error Code 609

| AFD | Field Name |
|------------|-------------------|
| CL | Clear Code |
| 01TXP | Tax Period |
| 01RCD | Received Date |

3.11.20.11.6.2
(01-01-2023)
Invalid Condition Error Code 609

- (1) Tax Period is more than one year before the current processing date.

3.11.20.11.6.3
(01-01-2023)
**Correction Procedures
Error Code 609**

- (1) Refer to the form for coding and transcription errors, and correct accordingly.
- a. The Tax Period in 01TXP must match the taxpayer's entry on Line 1.
 - b. If it appears the taxpayer has entered the wrong year and all other information (received date, envelope postmark date, tax year begin date) indicates that the extension is for the current tax year, and there is no indication this is a prior-year extension, change the year of the Tax Period to the current year.

Example: On Line 1 the taxpayer entered a tax year beginning June 1, 2022 and ending May 31, 2022. Tax period appears to be 202205, but should be 202305.

- (2) If the Tax Period is before the current date by more than one year, enter a "C" in the Clear Code Field.

3.11.20.11.7
(01-01-2023)
**Error Code 680 - MFT 76
vs Plan Number**

- (1) See instructions below for Error Code 680.

3.11.20.11.7.1
(01-01-2023)
**Screen Display Error
Code 680**

- (1) Screen display for Error Code 680 follows:

Error Code 680

| AFD | Field Name |
|-------|-------------------------|
| 01MFT | MFT Code |
| 01PL | Plan Number |
| 01NOT | Notice Code |
| 01CCC | Computer Condition Code |
| 01RTC | Return Code |
| 01RGC | Group Code |

3.11.20.11.7.2
(01-01-2023)
**Invalid Condition Error
Code 680**

- (1) MFT is 76 and Field 01PL is not 000-999.
- (2) MFT is 76 and Field 01NOT is not 1, 2, 8, or 9.
- (3) MFT is 76 and Field 01CCC has an entry.
- (4) MFT is 76 and Field 01RTC has an entry.
- (5) MFT is 76 and Field 01RGC is not blank.

3.11.20.11.7.3
(01-01-2024)
**Correction Procedures
Error Code 680**

- (1) Review the document for coding and transcription errors and correct.
- (2) If the document is a Form 5558 extension for Form 5330, do the following:

Error Code 680 Correction

| If | Then |
|-----------------------------|---|
| 01MFT is not 76, | enter 76 in Field 01MFT. |
| 01PL is blank, | see IRM 3.11.20.8.7.2, Correction Procedures for Plan Number - 01PL. |
| 01NOT is not 1, 2, 8, or 9, | see IRM 3.11.20.10.12.2, Correction Procedures for Notice Code - 01NOT. |
| 01CCC is not blank, | delete the entry in Field 01CCC. |
| 01RTC contains an entry, | delete the entry in Field 01RTC. |
| 01RGC contains an entry, | delete the entry in Field 01RGC. |

- (3) If the document is Form 8868, enter the correct Return Code in Field 01RTC and delete any entry in Field 01PL. See IRM 3.11.20.4.2, Document Perfection, for Form 8868 Return Code determination and instructions.
- (4) If the document is a Form 5558 extension for a Form 5500 series and Form 8955-SSA, the DLN must be a Document Code 55. SSPND 610 for renumbering.

3.11.20.11.8
(01-01-2023)
Error Code 999 - End of Year Format

- (1) This subsection provides instructions for Error Code 999 - End of Year Format.

3.11.20.11.8.1
(01-01-2023)
Screen Display Error Code 999 - End of Year Format

- (1) Screen Display for Error Code 999, End of Year Format follows:

Screen Display Error Code 999

| AFD | Field Name |
|-------|------------|
| 01TXP | Tax Period |

3.11.20.11.8.2
(01-01-2023)
Invalid Condition Error Code 999 - End of Year Format

- (1) Error Code 999 generates for all extensions on ERS in error status at the end of the processing year.

3.11.20.11.8.3
(01-01-2023)
Correction Procedures Error Code 999 - End of Year Format

- (1) To correct, transmit.

3.11.20.12
(01-01-2023)
**Form 8868 Error
Correction**

- (1) See instructions below for correcting ERS screens for Form 8868 extension requests.
- (2) Form 8868 may be filed electronically via the MeF System.
 - a. Forms filed electronically are corrected using the same procedures as a manually transcribed document.
 - b. Electronically filed Forms 8868 can be identified by File Location Code (first two digits of the DLN) 93 or 92. Program code is 15550.
 - c. Refer to IRM 3.42.4, IRS e-file for Business Tax Returns, for viewing forms filed on MeF.
 - d. On Form 8868 one **split** box is provided for the filer to enter a two-digit return code indicating the return to be extended. C&E will not edit a return code unless it is missing or illegible.
 - e. The MFT Code generates based on the transcribed return code.

3.11.20.12.1
(01-01-2023)
Erroneously Filed Forms

- (1) Use the instruction in this subsection of the IRM for working extensions when the taxpayer filed Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, instead of Form 8868.

3.11.20.12.1.1
(01-01-2023)
**Form 7004 With
Remittance**

- (1) If Form 7004 with remittance is filed instead of Form 8868 and Deposit Activity has “green-rockered” a remittance on the document, SSPND 611 to void the DLN and post the remittance to the appropriate account.

3.11.20.12.1.1.1
(01-01-2023)
**Suspense Correction
Form 7004 With
Remittance**

- (1) Suspense Correction prepares Form 3244 with TC 670 to post the money to the appropriate account; attach Form 3244 to Form 8161 (C) with instructions for re-numbering as a payment only, or follow local campus instructions.
- (2) Suspense Correction blacks out all editing marks including “green-rocker” amount, received date, and DLN on the incorrect extension form and returns the form to the taxpayer.
- (3) Suspense Correction encloses a blank Form 8868, the incorrect extension form, a return envelope, and Form 6401 or letter to inform the taxpayer to complete and return the correct extension by the response date.
- (4) Suspense Correction determines the response date and assigns as follows:

Response Date

| If the current date is | Then |
|--------------------------------|---|
| Monday, Tuesday, or Wednesday, | use 21 days from the following Monday date. |
| Thursday or Friday, | use 28 days from the following Monday date. |

- (5) Notate the response date on Form 6401 and in the blank area below the OMB number on Form 8868.

Note: A response date is necessary for C&E to determine if the extension was timely filed.

3.11.20.12.1.2
(01-01-2023)

**Form 7004
Non-Remittance**

- (1) If Form 7004 with no remittance is filed instead of Form 8868, SSPND 640 to void the DLN.

3.11.20.12.1.2.1
(01-01-2023)

**Suspense Correction for
Form 7004
Non-Remittance**

- (1) Suspense Correction inputs CC RJECT "640" to void the DLN and notate on Form 8161 (C) in remarks area "RJECT 640-Form 7004 returned to taxpayer", or follow local campus procedures.
- (2) Suspense Correction blacks out all editing marks including the DLN and received date on the incorrect extension and returns the form to the taxpayer.
- (3) Suspense Correction encloses a blank Form 8868, the incorrect extension form, a return envelope, and Form 6401, or letter to inform the taxpayer to complete and return the correct extension by the response date.
- (4) Suspense Correction determines the response date and assigns as follows:

Response Date

| If the current date is | Then |
|--------------------------------|---|
| Monday, Tuesday, or Wednesday, | use 21 days from the following Monday date. |
| Thursday or Friday, | use 28 days from the following Monday date. |

- (5) Notate the response date on Form 6401 and in the blank area below the OMB date on Form 8868.

Note: A response date is necessary for C&E to determine if the extension was timely filed.

3.11.20.12.2
(01-01-2023)

Section 01

- (1) Listed below are the contents of Section 01.

Section 01

| Field | Length | Title | Location |
|--------------|---------------|--------------------------------|--|
| RMIT | 11 | Remittance | Line 3C |
| 01NC | 4 | Name Control | Name Line |
| >>>> | 4 | Name Control Underprint | |
| 01TIN | 9 | Taxpayer Identification Number | Employer Identification Number box (EIN) Social Security Number box (SSN). |
| 01TNT | 1 | TIN-Type | End of TIN (Edited on SSN only). |
| 01TXP | 6 | Tax Period | Upper right margin. |
| >>>> | 2 | Tax Period Underprint | |
| 01 | 2 | MFT Code | Generated based on the Return Code. |
| 01RCD | 8 | Received Date | IRS date stamp in center of form |
| 01TTX | 16 | Reserved | Not transcribed - always zero filled |
| 01CRT | 16 | Reserved | Not transcribed - always zero filled |
| 01CCC | 1 | Computer Condition Code | Top center margin |
| 01RGC | 1 | Group Code | Edited in the margin to the right of "If this is for a Group Return." |
| 01RTC | 1 | Return Code | Return Code is transcribed from the Return Code box below the name and address section. |
| 01CAF | 1 | CAF Indicator | No longer edited. |
| 01NOT | 1 | Notice Code | Top center margin |

3.11.20.12.3
(01-01-2023)
Remittance—RMIT

- (1) Form 5558 and Form 8868 may carry a remittance.
- (2) This field is blank for non-remittance forms.

3.11.20.12.4
(01-01-2023)

Name Control—01NC

- (1) This subsection gives instructions for Name Control Field 01NC.

3.11.20.12.4.1
(01-01-2023)

Validity Check for Name Control

- (1) This field must contain one to four characters, (alpha, numeric, hyphen, ampersand) and may contain one to three blanks.
- (2) The first position must be alpha or numeric.
- (3) The remaining positions may be alpha, numeric, hyphen, ampersand or blank. No character may follow a blank.

3.11.20.12.4.2
(01-01-2023)

Correction Procedures for Name Control

- (1) If the Name Control is invalid or blank, check for transcription errors and enter the correct data in Field 01NC.
- (2) If the Name Control is indeterminable, research using IDRS CCs INOLE, NAMEE, NAMEB and ENMOD. If correct Name Control is found, enter it in Field 01NC.
- (3) The INOLE screens with definer codes shown below displays the BMF entity information of the requested EIN.

INOLE

| INOLE Format | Description |
|------------------|--|
| INOLESNN-NNNNNNN | Displays name line, address, tax year, name controls, cross reference and other information specific to the type of account being requested. |
| INOLETNN-NNNNNNN | Displays the name line and address information for all accounts with the same TIN. |

- (4) After reviewing the research, if you still cannot determine the Name Control, SSPND 320, attach Form 4227 and to Entity Control for further research.
- (5) If IDRS is not available, SSPND 351.

3.11.20.12.5
(01-01-2023)

TIN-Type-01TNT

- (1) A “2” always generates on Form 8868.

3.11.20.12.5.1
(01-01-2023)

Validity Checks for TIN-Type - 01TNT

- (1) Invalid if other than “2”

3.11.20.12.5.2
(01-01-2023)

Correction Procedures for TIN-Type - 01TNT

- (1) Enter a “2” in Field 01TNT.

3.11.20.12.6
(01-01-2023)

Taxpayer Identification Number - 01TIN

- (1) This subsection gives instructions for Employer Identification Number 01TIN.

3.11.20.12.6.1
(01-01-2023)

Validity Check For Taxpayer Identification Number - 01TIN

- (1) The TIN is located in the Filer's identifying number box indicated on Form 5558.
- (2) If the TIN is an EIN, this field must contain nine numerics and cannot begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 78, 79, or 89. Field 01TIN cannot be all zeroes or nines.
- (3) If the TIN is an SSN, this field must be all numeric, and cannot be all zeroes or all nines.

3.11.20.12.6.2
(01-01-2023)

Correction Procedures For Taxpayer Identification Number - 01TIN

- (1) If Field 01TIN is invalid or missing, check for transcription errors and enter the correct TIN in Field 01TIN.
- (2) If no transcription error, examine the form or attachments for another valid TIN. If found, enter in Field 01TIN.
- (3) If another TIN cannot be found, correct per Error Code 004 instructions. See IRM 3.11.20.13.3, Error Code 004 - EIF/NAP Mismatch.

3.11.20.12.7
(01-01-2023)

Tax Period - 01TXP

- (1) This subsection gives validity check and perfection procedures for Tax Period Field 01TXP.
- (2) This field contains the ending month and year of the Tax Period of the extension. The Tax Period is printed in year-month (YYYYMM) format, (i.e. December 31, 2023 is printed 202312).

3.11.20.12.7.1
(01-01-2023)

Validity Check for Tax Period - 01TXP

- (1) C&E will not edit the Tax Period on current calendar year extensions (i.e., 202312).
- (2) The Tax Period cannot be later than the current processing date.
- (3) Field 01TXP must be six numeric digits in YYYYMM format.
- (4) The last two digits (the month) must be 01-12.

3.11.20.12.7.2
(01-01-2023)

Correction Procedures For Tax Period Ending - 01TXP

- (1) Check for coding and transcription errors and correct Field 01TXP as needed.
Note: The Tax Period is determined from the taxpayer's entry on line 1. If there is no entry, the Tax Period will be 202312 and no Tax Period would be edited by C&E.
- (2) If the Tax Period is indeterminable from the document or attachments, and the name and a valid TIN are present, research and enter the correct data in Field 01TXP.
- (3) Extensions for Form 1041-A (MFT 36) and Form 5227 (MFT 37) must always be calendar year (202312).

- (4) If the correct Tax Period is indeterminable from research (i.e. no filing requirements present for the form on the extension or no account), SSPND 320 for Entity research.
- (5) If the extension form is early filed, do the following:

Early File Extensions for Tax Period Ending

| If | Then |
|---|--|
| the taxpayer indicates "Final Return", | SSPND 480, attach 4227 and notated "Early filed final extension". |
| the extension is not a Final Return, | research to determine the correct Tax Period. |
| the month of the Tax Period the taxpayer is using is different than the FYM found on Master File, | follow correction procedures for Error Code 026. Exhibit 3.11.20-7, Error Code - Form 8868. |
| the taxpayer is using the same month as the FYM found on Master File and the Tax Period is later than the current year/month by one year or more , | change the Tax Period to the current fiscal or calendar year. |
| the taxpayer is using the same month as the FYM found on Master File and the Tax Period is later than the current year/month by less than one year , | SSPND 480, attach Form 4227 notating the extension will be held and processed after the end of the Tax Period. |

3.11.20.12.8
(01-01-2023)
Master File Tax Code - 01MFT

- (1) The MFT Code is a two-position field that indicates what type of tax return the extension is for.
- (2) MFT 01 is not a correctable field for Form 8868 (Programs 15540 and 15550). The MFT is generated based on the return code.

3.11.20.12.9
(01-01-2023)
Received Date - (YYYYMMDD) - 01RCD

- (1) This subsection gives instructions for Received Date Field 01RCD.

3.11.20.12.9.1
(01-01-2023)
Validity Checks for Received Date - 01RCD

- (1) The field must be blank or eight numerics.
- (2) Valid format is YYYYMMDD.
- (3) The fifth and sixth digits must be valid month designations (01-12).
- (4) The seventh and eighth digits must be a valid day for the designated month. Example: 31 is invalid for month 06 because June has only 30 days.
- (5) The date cannot be later than the current processing date.

(6) The date cannot be earlier than 01/01/1983 Form 8868 (Tax Class 4).

3.11.20.12.9.2
(01-01-2023)
**Correction Procedures
for Received Date -
01RCD**

- (1) Check the form for transcription or coding errors and correct.
- (2) If the date is invalid, and the date stamp on the extension is missing, invalid, illegible, or later than the process date, determine the received date. See IRM 3.11.20.3.4, Received Date.
- (3) If the date is before 01/01/1983, SSPND 620, attach Form 4227 and notate "Non-ADP record" and route to ANMF.
- (4) For further information, refer to IRM 3.10.72, Receiving, Extracting, and Sorting, and IRM 3.11.20.2, Document Perfection Procedures.

3.11.20.12.10
(01-01-2023)
**Computer Condition
Codes - 01CCC**

(1) The entry for Field 01CCC is transcribed from the top center margin of the form.

3.11.20.12.10.1
(01-01-2023)
**Validity Check for
Computer Condition
Codes - 01CCC**

- (1) Only one CCC may be present.
- (2) Only CCC W is valid for Form 8868.

CCC

| Code | Condition |
|------|--|
| W | Short period and an acceptable reason is provided. This causes the Tax Period to bypass the Error Code 026 check on ERS. Note: Use of CCC W will not bypass Unpostable checks on Tax Period unless TC 054 or TC 055 is posted in the entity. |
| Y | Reserved |

3.11.20.12.10.2
(01-01-2023)
**Correction Procedures
for Computer Condition
Codes - 01CCC**

- (1) Check for transcription errors and correct Field 01CCC and the form as appropriate.
- (2) If any code other than W is present, delete the entry in Field 01CCC.

3.11.20.12.11
(01-01-2023)
Group Code - 01RGC

- (1) The Group Code is only edited on Form 8868 extending a Form 990, when the form is being filed for a group.
 - a. If the "whole group" box is checked on Form 8868, a Group Code will not be present.
 - b. If the "part of the group" box is checked on Form 8868, Group Code 8 will be present.

- 3.11.20.12.11.1
(01-01-2023)
Validity Check for Group Code - 01RGC
- (1) Only valid for Form 8868 (Tax Class 4).
 - (2) This field must be 8 or blank.
- 3.11.20.12.11.2
(01-01-2023)
Correction Procedure For Group Code - 01RGC
- (1) Check the form for coding and transcription errors.
 - (2) The Group Code for Form 8868 is edited in the middle right margin of the form.
 - (3) Process the Form 8868 as a group return when indicated on the extension and **any** of the following apply:
 - a. A "GEN" is present
 - b. The **whole group** box is checked
 - c. The **part of the group** box is checked
 - d. A list of subordinates is attached
 - (4) If none of the conditions are present on the extension, blank Field 01RGC.
 - (5) If one or more of the group return conditions is present, correct Field 01RGC as follows:
 - a. If the **whole group** box is checked, delete the entry in Field 01RGC.
 - b. If the **part of the group** box is checked, enter 8 in Field 01RGC.
- 3.11.20.12.12
(01-01-2023)
Return Code - 01RTC
- (1) Field 01RTC is used for the Return Code for Form 8868. This field is not present on Form 5558.
 - (2) The return code **must be present** for the MFT Code to generate on Form 8868. See Exhibit 3.11.20-9, Prior Year MFT/Record Code Conversion Chart.
 - (3) The return code is used by the Master File computer program to determine the correct return due date for generating the extension date and MFT Code.
- 3.11.20.12.12.1
(01-01-2023)
Validity Check For Return Code - 01RTC
- (1) Form 8868 (Tax Class 4) - the Field 01RTC must be 01 through 12.
- 3.11.20.12.12.2
(01-01-2023)
Correction Procedure Return Code - 01RTC
- (1) Check the form for coding or transcription errors.
 - (2) The two-digit return code for Form 8868 is transcribed from the return code box below the name and address section. See Exhibit 3.11.20-16, for Return Codes chart.
- 3.11.20.12.13
(01-01-2023)
CAF Indicator - 01CAF
- (1) The CAF Indicator is no longer edited by Document Perfection. If an entry displays in Field 01CAF, delete the entry.
- 3.11.20.12.14
(01-01-2023)
Notice Code - 01NOT
- (1) The Notice Code is a 1-position numeric code that is edited on the top center margin.
 - (2) The Notice Code indicates whether the extension request is approved or denied and if denied, the reason.

- (3) When the extension posts to the BMF, the Notice Code automatically generates the appropriate notice to the taxpayer.
- (4) When a Notice Code 1 is used, the extended due date generates when the extension transaction posts to the BMF.

3.11.20.12.14.1
(01-01-2023)
**Validity Checks for
Notice Code—01NOT**

- (1) Notice Code is only valid with Form 8868 (DLN Tax Class must be 4).
- (2) Notice Code must be 1 or 2.
- (3) Only one Notice Code may be present.

3.11.20.12.14.2
(01-01-2023)
**Correction Procedures
for Notice Code - 01NOT**

- (1) If no Notice Code is present, review the extension to determine if it meets all the approval criteria. See IRM 3.11.20.4.2.3, Approval/Denial Notice Code.
 - a. An extension will be approved, if filed timely. See Exhibit 3.11.20-2, Due Dates - Form 8868 Extensions Other than Form 990-T Sec. 401(a) or 408(a) Trusts, for due dates.
- (2) Enter the correct Notice Code in Field 01NOT:

Note: Only one Notice Code may be used for each document.

Notice Codes

| If | Then enter Notice Code |
|-------------------------------|------------------------|
| Approved extension - timely | 1 |
| Denied extension - not timely | 2 |

3.11.20.13
(01-01-2023)
Error Codes Form 8868

- (1) See instructions for resolving specific Error Codes related to Form 8868.

3.11.20.13.1
(01-01-2023)
**Error Code 002 - Name
Control Mismatch**

- (1) This subsection provides instructions for Error Code 002.

3.11.20.13.1.1
(01-01-2023)
**Error Code Fields
Display**

- (1) The field display for Error Code 002 follows:

Error Code Fields Display

| AFD | Field Name |
|------|--------------------------|
| CL | Clear Code |
| 01NC | Name Control/Check Digit |
| >>>> | Name Control Underprint |

| AFD | Field Name |
|-------|--------------------------------------|
| 01TIN | TIN (Taxpayer Identification Number) |
| 01TXP | Tax Period |

3.11.20.13.1.2
(01-01-2023)

Error Code 002 Invalid Condition

- (1) The Name Control mismatched against the NAP or the EIF.

3.11.20.13.1.3
(01-01-2023)

Error Code 002 Correction Procedures

- (1) Before performing additional research, go to the bottom of the screen and transmit. This ensures any prior changes to the Name Control have posted to the NAP. If Error Code 002 reappears, continue with the following correction procedures.
- (2) Compare the displayed fields with the extension. If incorrect, overlay the screen with the correct information.
- (3) If the Name Control transcribed in Field 01NC and the Name Control on the document are the same but differ from the underprint in Field 01NC, research CCs INOLE, NAMEE, NAMEB or ENMOD (for pending TC 000 or 013) to determine the correct Name Control/TIN.

Note: When corrections are made to Field 01NC or Field 01TIN, the computer re-validates the entries with the NAP and resets the OLE indicators as appropriate upon transmitting the ERS screen. If Error Code 002 reappears, an unpostable condition may still exist. Re-verify the entries and refer to the remainder of the correction procedures.

Name Control Research

| If | Then |
|---|---|
| the Name Control on the document matches the Name Control on Master File, with no name change, | enter C in the Clear Code Field and transmit. |
| a different Name Control than what is in Field 01NC is the same as shown on the document (Name of Exempt Organization), | verify the Name Control on CC INOLE. a. If they agree, enter the INOLE Name Control in Field 01NC. b. If they disagree, research CC NAMEB or NAMEE for a different EIN. |
| the Name Control found during research agrees with Name Control on document, | enter the INOLE Name Control Field 01NC. |

| If | Then |
|--|--|
| INOLE Name Control differs from the Name Control on the document, | do additional research: a. Research CC ENMOD for a pending TC 013. If the Name Control agrees with the transcribed Name Control, enter a "C" in the Clear Code Field. b. Research attachments and NAMEB for a different EIN. c. If a different EIN is found on the attachment, or a cross-reference EIN on INOLE or BRTVU, verify the EIN on INOLE for presence on Master File. d. Ensure that the entity information matches the taxpayer on the extension. If these conditions are met, overlay Field 01TIN with the new EIN found on Master File. |
| the Name Control on Master File is not correct and the entity on Master File needs correction, | SSPND 320, attach Form 4227, notating why the return is being suspended and route to Entity Control for additional research. |
| a name change has occurred, | SSPND 320, attach Form 4227 requesting a name change (TC 013) and route to Entity Control. |
| IDRS research is not available, | SSPND 351 or 355. |
| there are multiple EINs, | SSPND 320 and route to Entity for further action. |

3.11.20.13.2
(01-01-2023)

**Error Code 003 - Invalid
Check Digit**

- (1) This subsection provides instructions for Error Code 003.

3.11.20.13.2.1
(01-01-2023)

**Error Code 003 Screen
Display**

- (1) Screen Display for Error Code 003 follow:

Error Code 003 Screen Display

| AFD | Field Name |
|------|--------------------------|
| 01NC | Name Control/Check Digit |

| AFD | Field Name |
|-------|--------------------------------|
| 01TIN | Taxpayer Identification Number |

3.11.20.13.2.2
(01-01-2023)
Invalid Condition for Error Code 003

- (1) The Check Digit is present and is invalid for the TIN.
- (2) The letters E, G or M are invalid in the Check Digit.
- (3) The first two positions of the field are not blank.
- (4) The last two positions are not alpha characters.

3.11.20.13.2.3
(01-01-2023)
Correction Procedures for Error Code 003

- (1) If the Check Digit is invalid, enter the Name Control from the extension in Field 01NC.
- (2) If the taxpayer used the wrong EIN, follow the procedures for EIN correction:

EIN Correction

| If | Then |
|--|--|
| the EIN on the extension is illegible, | research using CC NAMEB or NAMEE for a valid EIN. If IDRS is not available, SSPND 351. |
| unable to locate the EIN, | SSPND 320, attach Form 4227, notating why the return is being suspended and refer to Entity Control. |
| the EIN and check digit are both legible but do not match, | research for a valid EIN. |
| another EIN is found for the entity on the return or through research, | change Field 01TIN to the correct EIN. |

3.11.20.13.3
(01-01-2023)
Error Code 004 - EIF/NAP Mismatch

- (1) This subsection provides instructions for Error Code 004.

3.11.20.13.3.1
(01-01-2023)
Fields Displayed for Error Code 004

- (1) Field Display Follows:

Fields Display Error Code 004

| AFD | Field Name |
|-------|--------------------------------|
| CL | Clear Code Field |
| 01NC | Name Control/Check Digit |
| >>>> | Name Control Underprint |
| 01TIN | Taxpayer Identification Number |

3.11.20.13.3.2
(01-01-2023)
**Invalid Conditions for
Error Code 004**

- (1) The TIN was not present at the NAP. An “XXXX” underprint indicates there is no account on the Master File matching this TIN.
- (2) A blank underprint indicates that the EIF and the NAP has not been accessed or was not operational.

3.11.20.13.3.3
(01-01-2023)
**Correction Procedures
for Error Code 004**

- (1) Before performing other research, go to the bottom of the screen and transmit. This ensures that any prior changes to the Name Control/TIN have posted to the NAP. If Error Code 004 reappears, continue with the following correction procedures.
- (2) Compare the displayed fields with the extension. If incorrect, overlay the screen with the correct information.
- (3) Field 01TNT must be 2, indicating that the TIN is an EIN. Use CC GTSEC01 and enter “2” in Field 01TNT.
- (4) If the Name Control transcribed in Field 01NC and the Name Control on the document are the same, but differ from the underprint in Field 01NC, research to determine the correct Name Control/TIN using CCs INOLE, NAMEE, NAMEB and ENMOD.
- (5) Follow these research instructions:

Name Control Research

| If | Then |
|--|--|
| a pending transaction (TC 000 or TC 013) on CC ENMOD or NAMEB, with a Name Control that agrees with the transcribed Name Control, | enter a C in the Clear Code Field. |
| the Name Control on the document matches the Name Control on Master File with no name change, | enter C in the Clear Code Field. |
| a different Name Control than what is in Field 01NC is the same as shown on the document (Name of filer, exempt organization or individual), | verify the Name Control using CC INOLE. a. If they agree, enter the INOLE Name Control in Field 01NC. b. If they disagree, research CC NAMEB or NAMEE for a different EIN. |

| If | Then |
|--|--|
| a different EIN is found on an attachment, or CC INOLE or BMFOL, | verify the EIN on CC INOLE for presence on Master File. Ensure the entity information matches what the taxpayer is using on the extension. a. If these conditions are met, overlay Field 01TIN with the new EIN found on Master File. |
| after researching, you determine that the Name Control on Master File is not correct and the entity on Master File needs correction, | SSPND 320, attach Form 4227, notate why the extension is being suspended and route to Entity Control for additional research. |

- (6) When there is no account present or pending, SSPND 320, attach Form 4227 and notate “**no account**” and route to Entity Control.
- (7) When IDRS is not available, SSPND 351 or 355.

3.11.20.13.4
(01-01-2023)
Error Code 026 - FYM Mismatch Form 8868

- (1) This subsection provides instructions for Error Code 026. See Exhibit 3.11.20-7, Error Code 026 - Form 8868.

3.11.20.13.4.1
(01-01-2023)
Screen Display for Error Code 026

- (1) Screen Display for Error Code 026 follows:

Screen Display Error Code 026

| AFD | Field Name |
|-------|--------------------------------|
| CL | Clear Code |
| 01TIN | Taxpayer Identification Number |
| 01TXP | Tax Period |
| >>>> | Tax Period Underprint |
| 01MFT | MFT Code |
| 01CCC | Computer Condition Code |

3.11.20.13.4.2
(01-01-2023)
Invalid Condition for Error Code 026

- (1) The Tax Period underprints because the month of the transcribed Tax Period does **not** agree with the current FYM or prior FYM on the Entity Index File (EIF) or NAP, and CCC “W” is not present.

3.11.20.13.4.3
(01-01-2023)
Correction Procedures for Error Code 026

- (1) Before performing other research, go to the bottom of the screen and transmit. If Error Code 026 reappears, continue with the following correction procedures (2) through (6).

- (2) If you determine that Field 01TXP needs changing during correction of Error Code 026, before making any correction to Field 01TXP, you **must** review the received date and postmark date to determine timeliness of the extension based on the corrected Tax Period. See IRM 3.11.20.6.8, Research.
 - a. If the extension is timely filed based on the corrected Tax Period, and the Notice Code edited is other than “1”, use CC GTSEC01 and change Field 01NOT to “1” and make the same change on the document.
 - b. If the extension is timely filed based on the corrected Tax Period, and Notice Code “2” is edited, use CC GTSEC01 and change Field 01NOT to Notice Code “1” and make the same change on the document.
- (3) Compare the information in the displayed fields with the extension to ensure the Tax Period was edited and transcribed correctly. See IRM 3.11.20.12.7.2, Correction Procedures For Tax Period Ending—01TXP.
 - a. The Tax Period will be edited in YYMM format and represent the end of the taxable year.
 - b. C&E will not edit the Tax Period on a current calendar year extension (i.e. 2312).
- (4) If the Tax Period was not transcribed or coded correctly, change the document and/or Field 01TXP to the correct Tax Period.
- (5) Some entities file 52-53 week returns. Their tax year ends on the same day of the week each year (e.g., the last Friday in December). Tax Periods reported under the 52-53 week rule may end not more than 6 days before, and not more than 3 days after, the end of a month. When determining the Tax Period for these accounts, use the numeric designation of the month in which the last day is closest to the actual ending date.
 - a. If the tax year ends up to three days after the end of the month, use the previous month in the Tax Period.

Example: If the end of the tax year is May 2, 2023, the Tax Period should be 2304.
 - b. If the tax year ends up to six days before the end of the month, use that month in the Tax Period.

Example: If the end of the tax year is April 26, 2023, the Tax Period should be 2304.
- (6) Form 8868 for MFT 36 or 37, the month of the Tax Period must be 12. If it is other than 12, change the Tax Period month to 12.

3.11.20.13.4.3.1
(01-01-2023)
Compare TIN

- (1) Compare the entry in Field 01TIN with the TIN on the document. If the TIN does not match, change Field 01TIN to match the document and transmit.
- (2) Whenever Field 01TIN is changed, Error Code 026 re-validates using the new TIN.

3.11.20.13.4.3.2
(01-01-2023)
Short Period Form 8868

- (1) If Line 1 indicates a period less than one year, check Line 2 for an indication the extension is being filed for a short period because of an Initial, Final, or Change in accounting period. A return will be filed.

- (2) If any of those boxes are checked, enter "W" in 01CCC.
- (3) If none of the boxes are checked, look for an attached explanation for the change (e.g. IRC Section or Rev. Proc. quoted). If found, enter "W" in 01CCC.

3.11.20.13.4.3.3
(01-01-2023)

Research CC INOLES

- (1) Research using CC INOLES for the FYM of the MFT that matches the return being extended.
 - a. If the FYM on INOLES matches the month of the Tax Period on the extension, enter a "C" in the Clear Code Field.
 - b. If the FYM does not match the month of the Tax Period of the extension, follow instructions in IRM 3.11.20.13.4.3.3.1, FYM Does Not Match Tax Period of the Extension.

3.11.20.13.4.3.3.1
(01-01-2023)

**FYM Does Not Match
Tax Period of the
Extension**

- (1) Research CC ENMOD to see if a transaction to change the FYM is pending. Look for any of the following pending transaction codes:
 - TC 016 - change of Fiscal Year Ending
 - TC 052 - Reversal of TC 053, TC 054 and TC 055
 - TC 053 - an approved Form 1128, Application to Adopt, Change, or Retain a Tax Year, is on file
 - TC 054 - an approved Form 1128 is on file to retain or change to a fiscal year under Rev. Proc. 87-32;
 - TC 055 - an approved Form 8716, Election To Have a Tax Year Other Than a Required Tax Year, is on file to change, retain, or adopt a fiscal year under Section 444.
- (2) If one of the above transactions is pending and will change the FYM to the month of the Tax Period on the extension when it posts, enter a "C" in the Clear Code Field.
- (3) If no pending transaction is present, follow instructions in IRM 3.11.20.13.4.3.4, Research CC BMFOLI.

3.11.20.13.4.3.4
(01-01-2023)

Research CC BMFOLI

- (1) Research using CC BMFOLI for prior filing pattern.

Note: If working on an extension for a prior year that was originally processed incorrectly (i.e., the extension is denied and taxpayer has shown proof of timely filing or a denied extension was covered under a disaster declaration), process the extension request as being the Tax Period of the return based on the date the extension was received.
- (2) If research shows no returns (TC 150) posted to prior tax modules for the MFT of the extension being processed, then process as an initial filing. Enter CCC "W" in Field 01CCC.
- (3) **Form 8868** - Review the posting pattern of returns (TC 150) posted to prior year Tax Periods before the Tax Period on the extension.

Posting Return

| If | Then |
|--|---|
| the returns posted are for various FYM, | initiate correspondence to the taxpayer requesting clarification of the accounting period. Note: Don't correspond on disapproved extensions. Follow No Reply instructions. See IRM 3.11.20.13.4.3.4.1. |
| the returns posted are all for the same FYM, and a TC 150 posted for the current year, | SSPND 351 to Rejects. Rejects researches for posted TC 460 for current year. a. If TC 460 posted to current year, SSPND 480 as early filed extension. b. If no TC 460 is posted, change FYM to current year and bring up the underprint month. If this makes the extension late filed, use CC GTSEC01 and change entry in Field 01NOT to 2. |
| the returns posted are all for the same FYM, is different from the FYM on the extension, and there is no TC 150 posted for the current year, | change 01TXP to current processing year and bring up the underprint month. If this makes the extension late filed: 1. Use CC GTSEC01 and change entry in Field 01NOT to 2. |

- (4) If the extension was originally disapproved for late filing, and after following the correction procedures the extension is now found to be timely filed, take the following action:

- a. Form 8868 - use CC GTSEC01 and change the entry in Field 01NOT to Notice Code 1. See IRM 3.11.20.12.14.2, Correction Procedures for Notice Code—01NOT.

3.11.20.13.4.3.4.1
(01-01-2023)
Reply or No Reply to Letter

- (1) If the taxpayer's reply displays the correct Tax Period and the month matches the Tax Period underprint, enter the correct Tax Period in Field 01TXP and on the document.
- (2) If the taxpayer replies with an approved copy of Form 1128 or Form 8716, or with a date the accounting period change was approved, SSPND 320, attach Form 4227 and notate "update the FYM on Master File", and route documents to Entity Control.
- (3) If the taxpayer quotes an IRC Section or Rev. Proc. to explain the change, enter CCC "W" in Field 01CCC.
- (4) **Form 8868** - no reply or reply is inconclusive:

- a. If BMFOLT shows a TC 460 posted for the current year, SSPND 480 and hold as early filed extension for the next year.

Example: TC 460 posted to Tax Period 202209 and extension shows Tax Period 202212. FYM underprint is 09. SSPND 480 and hold as early filed extension for 202209.

- b. If BMFOLT does **not** show a TC 460 posted for the current year, change Field 01TXP and the document to agree with the Tax Period Underprint month in the current year.

Example: Tax Period Underprint is 12, extension shows Tax Period 202206. BMFOLI shows no extension posted for 202212. Received date is 03/12/2022. Change 01TXP to 202212.

- c. If this change in the Tax Period makes the extension late-filed, enter Notice Code 2 in Field 01NOT and on the document.

3.11.20.13.5
(01-01-2023)

Error Code 100 - Return Code 03

- (1) This subsection provides instructions for Error Code 100.

3.11.20.13.5.1
(01-01-2023)

Screen Display Error Code 100

- (1) Screen Display for Error code 100 follows:

Screen Display Error Code 100

| AFD | Field Name |
|-------|-------------|
| 01TNT | TIN Type |
| 01RTC | Return Code |

3.11.20.13.5.2
(01-01-2023)

Invalid Condition Error Code 100

- (1) Error Code 100 generates, if the 01RTC is 03 and 01TNT is not 0.

3.11.20.13.5.3
(01-01-2023)

Correction Procedures Error Code 100

- (1) Correct coding and transcription errors.
(2) If 01RTC is 03 and an SSN displays in the TIN box, change 01TNT to 0.

3.11.20.13.6
(01-01-2023)

Error Code 609 - Prior Year Extension

- (1) This subsection provides instructions for Error Code 609.
(2) Prior-year extension requests are normally denied when not received by the due date, but extensions for previous years may need to be processed for various reasons:
- When the taxpayer has requested a reconsideration of a previously denied extension for a prior year and has supplied evidence that the extension should be approved.
 - When there was a delay in shipping an extension request and it was processed after it was originally filed.

- c. When the taxpayer's original extension request was denied in error and the request must be reprocessed correctly to generate an abatement of the failure to file penalties on the taxpayer's account.

3.11.20.13.6.1
(01-01-2023)
**Screen Display Error
Code 609**

- (1) Screen Display for Error Code 609 follows:

Screen Display Error Code 609

| AFD | Field Name |
|-------|---------------|
| CL | Clear Code |
| 01TXP | Tax Period |
| 01RCD | Received Date |

3.11.20.13.6.2
(01-01-2023)
**Invalid Condition Error
Code 609**

- (1) Tax Period is more than one year before the current processing date.

3.11.20.13.6.3
(01-01-2023)
**Correction Procedures
Error Code 609**

- (1) Review the form for coding and transcription errors, and correct.
- The Tax Period in 01TXP must match the taxpayer's entry on line 1, box 2.
 - If it appears that the taxpayer has entered the wrong year in error and all other information (received date, envelope postmark date, tax year begin date) indicates that the extension is for the current tax year, and there is no indication that this is truly a prior year extension, change the year of the Tax Period to the current year.

Example: On line 1, box 2, the taxpayer entered a tax year beginning June 1, 2023 and ending May 31, 2023. Tax Period appears to be 202305, but should be 202405.

- (2) If the Tax Period is before the current date by more than one year, enter a "C" in the Clear Code Field.

3.11.20.13.7
(01-01-2023)
**Error Code 612 - Early
Filed Extension**

- (1) This subsection provides instructions for Error Code 612.

3.11.20.13.7.1
(01-01-2023)
**Screen Display Error
Code 612**

- (1) Screen Display for Error Code 612 follows:

Screen Display Error Code 612

| AFD | Field Name |
|-------|-------------|
| 01RTC | Return Code |
| 01TXP | Tax Period |

| AFD | Field Name |
|-------|---------------|
| 01RCD | Received Date |

3.11.20.13.7.2
(01-01-2023)
**Invalid Condition Error
Code 612**

- (1) If 01RTC is 01, 03, 04, 05, 06, 07 or 09, then the year and month of received date in Field 01RCD cannot be earlier than the year and month of the Tax Period in Field 01TXP (the extension was filed before the end of the Tax Period).

3.11.20.13.7.3
(01-01-2023)
**Correction Procedures
Error Code 612**

- (1) Compare the displayed fields with the information on the extension. If the displayed fields do not match the extension, overlay the screen with the correct information.
- (2) If the displayed fields match what is on the extension, see IRM 3.11.20.6.8, Research, for instructions to determine the correct Received Date.
- (3) If the extension was received timely, delete the Received Date from 01RCD.

3.11.20.13.8
(01-01-2023)
**Error Code 613 - Early
Filed Extension MFT 36
and 37**

- (1) This subsection provides instructions for Error Code 613.

3.11.20.13.8.1
(01-01-2023)
**Screen Display Error
Code 613**

- (1) Screen Display for Error Code 613 follows:

Screen Display Error Code 613

| AFD | Field Name |
|-------|---------------|
| 01RTC | Return Code |
| 01TXP | Tax Period |
| 01RCD | Received Date |

3.11.20.13.8.2
(01-01-2023)
**Invalid Condition Error
Code 613**

- (1) 01RTC is 08 or 10, and Field 01TXP has an entry more than one year later than the processing date.

3.11.20.13.8.3
(01-01-2023)
**Correction Procedures
Error Code 613**

- (1) Review the form for coding and transcription errors, and correct.
- (2) If the Tax Period in Field 01TXP matches the document, SSPND 480 as early filed.

3.11.20.13.9 (1) This subsection provides instructions for Error Code 614.
(01-01-2023)
Error Code 614 - Group Code

3.11.20.13.9.1 (1) Screen Display for Error Code 614 follows:
(01-01-2023)
Screen Display Error Code 614

Screen Display Error Code 614

| AFD | Field Name |
|-------|-------------|
| 01RTC | Return Code |
| 01RGC | Group Code |

3.11.20.13.9.2 (1) 01RGC is 7 or 8 and 01RTC is not 01.
(01-01-2023)
Invalid Condition Error Code 614

3.11.20.13.9.3 (1) Review the form for coding and transcription errors, and correct.
(01-01-2023)
Correction Procedures Error Code 614

(2) The return code is located in the “split” box below and to the right of the name and address section. Edit only if missing or illegible. See IRM 3.11.20.4.2 (7), Determine Return Code table.

a. If the return code is not 01, delete the entry in 01RGC.

(3) If the return code is 01, see IRM 3.11.20.12.11.2, Correction Procedure For Group Code - 01RGC, for instructions to determine the correct group code.

3.11.20.13.10 (1) See instructions below for Error Code 615.
(01-01-2023)
Error Code 615 - MFT 37 FYM

3.11.20.13.10.1 (1) Screen Display for Error Code 615 follows:
(01-01-2023)
Screen Display Error Code 615

Screen Display Error Code 615

| AFD | Field Name |
|-------|-------------|
| 01RTC | Return Code |
| 01TXP | Tax Period |

3.11.20.13.10.2 (1) 01RTC is 08 or 10, and month of Field 01TXP is not 12.
(01-01-2023)
Invalid Condition Error Code 615

3.11.20.13.10.3
(01-01-2023)
**Correction Procedures
Error Code 615**

- (1) Review the form for coding and transcription errors, and correct.
- (2) If the Return Code is correct in Field 01RTC, change the entry in Field 01TXP to 12.

3.11.20.13.11
(01-01-2023)
**Error Code 619 - Timely
Filed Extension With
Notice Code 2**

- (1) Error Code 619 check is performed on Form 8868 only.

3.11.20.13.11.1
(01-01-2023)
**Screen Display Error
Code 619**

- (1) Screen Display for Error Code 619 follows:

Screen Display Error Code 619

| AFD | Field Name |
|-------|---------------|
| 01TXP | Tax Period |
| 01RTC | Return Code |
| 01RCD | Received Date |
| 01NOT | Notice Code |

3.11.20.13.11.2
(01-01-2023)
**Invalid Condition Error
Code 619**

- (1) Return Code is 01, 03, 04, 06, 07 or 09, Field 01NOT is “2” (denied late filed
- (2) Return Code is 05, 08 or 10, Field 01NOT is “2” (denied late filed extension)

#

3.11.20.13.11.3
(01-01-2023)
**Correction Procedures
Error Code 619**

- (1) Review for coding and transcription errors in Field 01RTC and Field 01TXP. Correct the field entry as needed.
 - a. See IRM 3.11.20.12.12.1, Validity Check for Return Code - 01RTC, for instructions to determine the RTC.
 - b. See IRM 3.11.20.12.7.2, Correction Procedures for Tax Period Ending - 01TXP, for instructions on 01TXP.
- Note:** The month of the Tax Period for Return Codes “08” and “10” must always be 12.
- (2) Review the received date and postmark date on the document.

#

enter the received date from the document in Field 01RCD. See Exhibit 3.11.20-2, Due Dates - Form 8868 Extensions Other than Form 990-T Sec. 401(a) or 408(a) Trusts.

- b. If the document was received and/or postmarked timely, change the entry in Field 01NOT to “1” (approved extension).

3.11.20.13.12 (1) This subsection provides instructions for Error Code 680 (Blank Return Code).
(01-01-2023)
Error Code 680 - Blank Return Code

3.11.20.13.12.1 (1) Screen Display for Error Code 680 follows:
(01-01-2023)
Screen Display Error Code 680 - Blank Return Code

Screen Display Error Code 680

| AFD | Field Name |
|-------|-------------------------|
| 01MFT | MFT Code |
| 01PL | Plan Number |
| 01NOT | Notice Code |
| 01CCC | Computer Condition Code |
| 01RTC | Return Code |
| 01RGC | Group Code |

3.11.20.13.12.2 (1) Error Code 680 generates on Form 8868 when the Return Code is blank.
(01-01-2023)
Invalid Condition Error Code 680 - Blank Return Code

3.11.20.13.12.3 (1) Enter the correct Return Code in Field 01RTC and delete any entry in Field 01PL. See IRM 3.11.20.4.2, Document Perfection, for Form 8868 RTC determination and instructions.

Note: If the Form 8868 is a prior revision; use the appropriate Return Code, in Exhibit 3.11.20-9.

3.11.20.13.13 (1) This subsection provides instructions for Error Code 999, End of Year Format.
(01-01-2023)
Error Code 999 - End of Year Format

3.11.20.13.13.1 (1) Screen Display for Error Code 999, End of Year Format, follows:
(01-01-2023)
Screen Display Error Code 999 - End of Year Format

Screen Display Error Code 999

| AFD | Field Name |
|-------|------------|
| 01TXP | Tax Period |

3.11.20.13.13.2
(01-01-2023)
**Invalid Condition Error
Code 999 - End of Year
Format**

- (1) Error Code 999 generates for all extensions on ERS in error status at the end of the processing year.

3.11.20.13.13.3
(01-01-2023)
**Correction Procedures
Error Code 999 - End of
Year Format**

- (1) To correct, transmit.

3.11.20.13.14
(01-01-2023)
**Group Return TC 460
Procedures (Rejects
Only)**

- (1) Input a TC 460 and extended due date using CC REQ77 for each subordinate EIN listed on the attached list.

Group Return TC 460 Procedures

| If | Then |
|--|---|
| an error message is received after TC 460 is transmitted on the CC REQ77 screen, | research IDRS for correct account information; see IRM 3.11.20.2.15, Research Command Codes. |
| correct account information is undetermined from research, | do the following: <ol style="list-style-type: none"> 1. Print the IDRS error message screen and notate reason for error (e.g., FYM mismatch, account not establish, etc.). 2. Continue processing rest of list. 3. SSPND 320, attach Form 4227 and include print(s) to the original document and route to Entity Control. 4. Entity corrects account(s), inputs the TC 460 on the subordinates in error, and routes the documents to Rejects. 5. Finish working the original document. |

Exhibit 3.11.20-1 (01-01-2024)

Extensions Listing

Extensions Listing

| Extension Form | Type | Period of Extension | Forms Affected |
|----------------|------|---|--|
| | | | |
| 5558 | EPMF | 2 $\frac{1}{2}$ months from Return Due Date | 5500 Series and/or Form 8955-SSA |
| 8868 | BMF | Automatic six months from Return Due Date | 990 or 990-EZ 4720 (Individual) 990-PF 990-T (sec. 401(a) or 408(a) trust) 990-T (trust other than above) 990-T (corporation) 1041-A 4720 (other than individual) 5227 5330 6069 8870 |

Exhibit 3.11.20-2 (01-01-2024)**Due Dates - Form 8868 Extensions Other than Form 990-T Sec. 401(a) or 408(a) Trusts**

Form 8868 Extensions for Form 990-T Sec. 401(a) or 408(a) Trusts, see Exhibit 3.11.20-3 for more information.

The return due date is the **15th day of the fifth month** after the Tax Period. Consider these as timely post-marked.

Note: When the return due date or extension date falls on the weekend, holiday or both, the return due date and extension date will be the next business day.

| Tax Period | Return Due Date (Adjusted for weekends and holidays) | | Approval Extension Date (Adjusted for weekends and holidays) | # # |
|------------|--|--|---|--------|
| 202211 | 04/18/23 | | 10/16/23 | # |
| 202212* | 05/15/23 | | 11/15/23 | # |
| 202301 | 06/15/23 | | 12/15/23 | # |
| 202302 | 07/17/23 | | 01/16/24 | # |
| 202303 | 08/15/23 | | 02/15/24 | # |
| 202304 | 09/15/23 | | 03/15/24 | # |
| 202305 | 10/16/23 | | 04/15/24 | # |
| 202306 | 11/15/23 | | 05/15/24 | # |
| 202307 | 12/15/23 | | 06/17/24 | # |
| 202308 | 01/16/24 | | 07/15/24 | # |
| 202309 | 02/15/24 | | 08/15/24 | # |
| 202310 | 03/15/24 | | 09/16/24 | # |
| 202311 | 04/15/24 | | 10/15/24 | # |
| 202312* | 05/15/24 | | 11/15/24 | # |
| 202401 | 06/17/24 | | 12/16/24 | # |
| 202402 | 07/15/24 | | 01/15/25 | # |
| 202403 | 08/15/24 | | 02/18/25 | # |
| 202404 | 09/16/24 | | 03/17/25 | # |
| 202405 | 10/15/24 | | 04/15/25 | # |
| 202406 | 11/15/24 | | 05/15/25 | # |
| 202407 | 12/16/24 | | 06/16/25 | # |
| 202408 | 01/15/25 | | 07/15/25 | # |

*Extensions for Form 1041-A and Form 5227 are always calendar year (i.e., 202312).

Exempt Organization and Employee Plan Applications for Extension of Time to File 3.11.20

Exhibit 3.11.20-3 (01-01-2024)

Due Dates - Form 8868 Extensions for Form 990-T Sec. 401(a) or 408(a) Trusts

Form 8868 Extension for all other forms, see Exhibit 3.11.20-2 for more information.

The return due date is the **15th day of the fourth month** after the Tax Period. Consider these as timely post-marked.

Note: When the return due date or extension date falls on the weekend, holiday or both, the return due date and extension date will be the next business day.

| Tax Period | Return Due Date (Adjusted for weekends and holidays) | | Approval Extension Date (Adjusted for weekends and holidays) | # |
|------------|---|--|--|---|
| 202212 | 04/18/23 | | 10/16/23 | # |
| 202301 | 05/15/23 | | 11/15/23 | # |
| 202302 | 06/15/23 | | 12/15/23 | # |
| 202303 | 07/17/23 | | 01/16/24 | # |
| 202304 | 08/15/23 | | 02/15/24 | # |
| 202305 | 09/15/23 | | 03/15/24 | # |
| 202306 | 10/16/23 | | 04/15/24 | # |
| 202307 | 11/15/23 | | 05/15/24 | # |
| 202308 | 12/15/23 | | 06/17/24 | # |
| 202309 | 01/16/24 | | 07/15/24 | # |
| 202310 | 02/15/24 | | 08/15/24 | # |
| 202311 | 03/15/24 | | 09/16/24 | # |
| 202312 | 04/15/24 | | 10/15/24 | # |
| 202401 | 05/15/24 | | 11/15/24 | # |
| 202402 | 06/17/24 | | 12/16/24 | # |
| 202403 | 07/15/24 | | 01/15/25 | # |
| 202404 | 08/15/24 | | 02/18/25 | # |
| 202405 | 09/16/24 | | 03/17/25 | # |
| 202406 | 10/15/24 | | 04/15/25 | # |
| 202407 | 11/15/24 | | 05/15/25 | # |
| 202408 | 12/16/24 | | 06/16/25 | # |

Exhibit 3.11.20-4 (01-01-2024)

Due Dates - Form 5558 for MFT 76 (Form 5330)

The following Due Date charts for Form 5558 MFT 76 are based on the Code Section(s) imposing the tax on Form 5558, Part III, line 4a. The charts are in section order according to Form 5330, Part I.

Reminder: Form 8868, Part III for Form 5330, Rev 1-2024, will be converted to Form 5558, Part III for Form 5330 and will follow the same due dates.

Note: If due date falls on Saturday, Sunday, or holiday, the due date is the next business day.

- Due date for Form 5330, Part I, **Section A**, for Code Sections 4972, 4973(a)(3), 4975(a)/(b), 4976, 4978 and 4979A is the last day of the seventh month after the end of the Tax Year month.

| Tax Year Month | Return Due Date (Adjusted for weekends and holidays) | |
|----------------|--|---|
| 202306 | 01/31/24 | # |
| 202307 | 02/29/24 | # |
| 202308 | 04/01/24 | # |
| 202309 | 04/30/24 | # |
| 202310 | 05/31/24 | # |
| 202311 | 07/01/24 | # |
| 202312 | 07/31/24 | # |
| 202401 | 09/03/24 | # |
| 202402 | 09/30/24 | # |
| 202403 | 10/31/24 | # |
| 202404 | 12/02/24 | # |
| 202405 | 12/31/24 | # |

- Due date for Form 5330, Part I, **Section B**, for Code Sections 4971(a)/(b), 4971(f)(1)/(2) and 4971(g)(2)/(3)/(4) is the 15th day of the 10th month after the last day of the plan year:

Note: There is no place on Form 5558 for the taxpayer to indicate the employer's tax year. Calculate the due date using the plan year end.

| Plan Year Month | Return Due Date (Adjusted for weekends and holidays) | |
|-----------------|--|---|
| 202305 | 03/15/24 | # |
| 202306 | 04/15/24 | # |
| 202307 | 05/15/24 | # |
| 202308 | 06/17/24 | # |
| 202309 | 07/15/24 | # |

Exempt Organization and Employee Plan Applications for Extension of Time to File 3.11.20

Exhibit 3.11.20-4 (Cont. 1) (01-01-2024)
Due Dates - Form 5558 for MFT 76 (Form 5330)

| Plan Year Month | Return Due Date (Adjusted for weekends and holidays) | |
|-----------------|--|---|
| 202310 | 08/15/24 | # |
| 202311 | 09/16/24 | # |
| 202312 | 10/15/24 | # |
| 202401 | 11/15/24 | # |
| 202402 | 12/16/24 | # |
| 202403 | 01/15/25 | # |
| 202404 | 02/18/25 | # |

- The due date for Form 5330, Part I, **Section B1**, for Code Section 4977 is the last day of the seventh month after the end of the calendar year. The due 07/31/YYYY of the following year.
- Due date for Form 5330, Part I, **Section C**, for Code Section 4979 is the last day of the 15th month after the end of the plan year month:

| Plan Year Month | Return Due Date (Adjusted for weekends and holidays) | |
|-----------------|--|---|
| 202210 | 01/31/24 | # |
| 202211 | 02/29/24 | # |
| 202212 | 04/01/24 | # |
| 202301 | 04/30/24 | # |
| 202302 | 05/31/24 | # |
| 202303 | 07/01/24 | # |
| 202304 | 07/31/24 | # |
| 202305 | 09/03/24 | # |
| 202306 | 09/30/24 | # |
| 202307 | 10/31/24 | # |
| 202308 | 12/02/24 | # |
| 202309 | 12/31/24 | # |

- Due dates for Form 5330, Part I, **Sections D and E**, for Code Section 4980 or 4980F are computed from the last day of the following month after the reversion/amendment date from Form 5558, Part III, line 4c:

Exhibit 3.11.20-4 (Cont. 2) (01-01-2024)
Due Dates - Form 5558 for MFT 76 (Form 5330)

| Month of reversion/amendment date | Return Due Date (Adjusted for weekends and holidays) | | # |
|-----------------------------------|--|--|---|
| 202211 | 01/03/23 | | # |
| 202212 | 01/31/23 | | # |
| 202301 | 02/28/23 | | # |
| 202302 | 03/31/23 | | # |
| 202303 | 05/01/23 | | # |
| 202304 | 05/31/23 | | # |
| 202305 | 06/30/23 | | # |
| 202306 | 07/31/23 | | # |
| 202307 | 08/31/23 | | # |
| 202308 | 10/02/23 | | # |
| 202309 | 10/31/23 | | # |
| 202310 | 11/30/23 | | # |

- Due dates for Form 5330, Part I, **Section F**, for Code Section 4965 is the 15th day of the fifth month following the close of the entity manager’s tax year during which the plan became a party to a prohibited tax shelter transaction.

| Taxable Year Month | Return Due Date (Adjusted for weekends and holidays) | | # |
|--------------------|--|--|---|
| 202211 | 04/18/23 | | # |
| 202212 | 05/15/23 | | # |
| 202301 | 06/15/23 | | # |
| 202302 | 07/17/23 | | # |
| 202303 | 08/15/23 | | # |
| 202304 | 09/15/23 | | # |
| 202305 | 10/16/23 | | # |
| 202306 | 11/15/23 | | # |
| 202307 | 12/15/23 | | # |
| 202308 | 01/16/24 | | # |
| 202309 | 02/15/24 | | # |
| 202310 | 03/15/24 | | # |
| 202311 | 04/15/24 | | # |
| 202312 | 05/15/24 | | # |

Exempt Organization and Employee Plan Applications for Extension of Time to File 3.11.20

Exhibit 3.11.20-5 (01-01-2024)

Due Dates - Form 5558 for Form 5500 Series and Form 8955-SSA

The Return Due date is the last day of the seventh month after the Plan Year Ending date.

Note: When the return due date falls on the weekend or holiday or both, the return due date will be the next business day.

| Plan Year Ending | Return Due Date (Adjusted for weekends and holidays) | |
|------------------|--|---|
| 202306 | 01/31/24 | # |
| 202307 | 02/29/24 | # |
| 202308 | 04/01/24 | # |
| 202309 | 04/30/24 | # |
| 202310 | 05/31/24 | # |
| 202311 | 07/01/24 | # |
| 202312 | 07/31/24 | # |
| 202401 | 09/03/24 | # |
| 202402 | 09/30/24 | # |
| 202403 | 10/31/24 | # |
| 202404 | 12/02/24 | # |
| 202405 | 12/31/24 | # |

Exhibit 3.11.20-6 (01-01-2024)**Guidelines for Acceptable Reason for Needing an Extension of Time to File - Used for Form 5558 (MFT 76)**

Note: Form 8868, Part III for Form 5330, Rev 1-2024, will be converted to Form 5558, Part III for Form 5330 and will follow these guidelines.

- Unavoidable absence of the taxpayer or of the individual having sole authority to sign or execute the return.

Note: Taxpayer planning a vacation at the time the return is due is **not** an acceptable reason.

- Taxpayer needs additional time to file a complete and accurate return or is unable to obtain records necessary to prepare the return for reasons beyond their control.

Note: Taxpayer cannot pay tax due at this time is **not** an acceptable reason.

- Taxpayer is unable to obtain one or more Forms W-2 from an employer and has no other available records for wages and tax withheld.
- Business changes such as merger, dissolution, bankruptcy, etc. which have raised complicated issues which cannot be resolved in time to permit filing by the due date.
- Erroneous information was given to the taxpayer, or their tax practitioner, by an IRS employee resulting in a need for additional time to file.
- The taxpayer's records are not available due to an IRS audit examination.
- Death or serious illness of the taxpayer or an immediate family member, or the practitioner or key member of the staff, or the business individual having sole authority to sign or execute the return.

Note: Inability of the practitioner to secure competent help in sufficient time to cope with the planned workload is **not** an acceptable reason.

- Destruction of the taxpayer's records by fire, flood, hurricane, earthquake, or other natural disaster.
- Civil disturbance (war or disturbance governed by martial law).
- Taxpayer (organization) is working with software vendor(s) in order to file their return electronically.

Exempt Organization and Employee Plan Applications for Extension of Time to File 3.11.20

Exhibit 3.11.20-7 (05-30-2024)
Error Code 026 - Form 8868, Part II

Drop to the bottom and transmit.

Note: If you determine the Field 01TXP needs changing, before making any correction, you **must** determine timeliness based on the corrected Tax Period.

| If | Then |
|--|--|
| the Tax Period is not transcribed and/or edited correctly, | enter the correct information in 01TXP. |
| the MFT is 36 or 37 (Form 1041-A and Form 5227), | the Tax Period must be 12 in 01TXP. |
| the TIN is not transcribed correctly, | make necessary corrections to Field 01TIN. |
| the extension is for a short period with the initial, final or change of accounting period box checked or there is an acceptable explanation (IRC Section or Rev. Proc.) quoted, | enter W in Field 01CCC. |
| researching INOLES and ENMOD shows the FYM agrees with the FYM on the extension, | enter Clear Code C. |
| there is a pending TC 016, 052, 053, 054, or 055 that will change the FYM to agree with the FYM on the extension, | enter Clear Code C. |
| researching BMFOLI shows no returns posted to tax module(s) prior to the extension, | this is an initial filing, enter W in Field 01CCC. |
| researching BMFOLI shows returns posted to various FYMs, | correspond for clarification of the accounting period. Note: Do not correspond on disapproved extensions. Follow No Reply Instructions in IRM 3.11.20.13.4.3.4.1. |
| the extension has prior posting for the same FYM, and a TC 150 is posted for the current year, | SSPND 351, attach Form 4227 and route to Reject Correction. Rejects will check for posted TC 460 for current year. a. If posted, SSPND 480 as early filed. b. If not posted, change FYM to match underprint. |
| the postings are for the same FYM that is different from the FYM on the extension, and there is no TC 150 posted for the current year, | change the 01TXP to the current year and bring up the underprint month. If this makes the extension late, enter "2" in Field 01NOT and bring up the underprint for 01TXP. |

NOTE: For 8868 Only If the extension was originally disapproved for late filing, and after following the correction procedures the extension is now found to be timely filed, refer to IRM 3.11.20.13.4.3.4 (4)(a) for correction procedures.

Exhibit 3.11.20-7 (Cont. 1) (05-30-2024)
Error Code 026 - Form 8868, Part II

Replies to Correspondence

| If reply | Then |
|---|--|
| agrees with the FYM underprint and the extension is timely for the underprinted Tax Period, | change 01TXP and the Tax Period on the document to agree with the reply. |
| does not agree with the FYM underprint and the reply includes an approved Form 1128 or a date the accounting period changed was approved, | SSPND 320 to Entity to update the FYM on Master File. |
| does not agree with the FYM underprint and the reply quotes an IRC Section or Rev. Proc. to explain the change or indicate the extension is for a final return, | enter W in Field 01CCC. |
| is inconclusive, | work as a No Reply . |

No Replies to Correspondence

| If | Then |
|--|---|
| BMFOLT shows a TC 460 posted for the Tax Period of the extension, | change 01TXP to next processing year. SSPND 480 and hold as Early Filed. |
| changing the FYM to the current processing year will make the extension late filed, | <ol style="list-style-type: none"> 1. Enter "2" in Field 01NOT. 2. Change 01TXP to the current processing year and bring up the underprint. |
| changing the FYM to the current processing year will not make the extension late filed, | change the FYM to the current processing year and bring up the underprint. |

Exempt Organization and Employee Plan Applications for Extension of Time to File 3.11.20

Exhibit 3.11.20-8 (09-13-2023)

Disaster Extension Due Dates - Alphabetical by State

If the extension request is due on or after the disaster period begin date and on or before the disaster end date, consider the request timely filed if postmarked on or before the end date if the address on the extension is from the state listed, or the applicable FEMA number or disaster designation is notated on the extension or an attachment. Follow normal timely extension procedures for processing.

Note: Emergency Measures (EM) Declaration and Disaster Relief (DR) Declaration both constitute federally declared disasters and can result in postponed deadlines.

| State | Begin Date | End Date | FEMA # | Designation |
|-------------|------------|------------|---------|---|
| Alabama | 01/12/2023 | 10/16/2023 | 4684-DR | Alabama/Severe Storms, Straight-line Winds, and Tornadoes |
| Alaska | 05/12/2023 | 10/31/2023 | 4730-DR | Alaska/Flooding |
| Alaska | 09/15/2022 | 02/15/2023 | 4672-DR | Alaska/Severe Storm, Flooding, and Landslides |
| Arkansas | 03/31/2023 | 07/31/2023 | 4698-DR | Arkansas/Severe Storms and Tornadoes |
| California* | 03/09/2023 | 10/16/2023 | 3592-EM | California/Severe Winter Storms, Flooding, Landslides, and Mudslides |
| California* | 02/21/2023 | 10/16/2023 | 4699-DR | California/Severe Winter Storms, Straight-line Winds, Flooding, Landslides, and Mudslides |
| California* | 01/08/2023 | 10/16/2023 | 3591-EM | California/Severe Winter Storms, Flooding, and Mudslides |
| California* | 12/27/2022 | 10/16/2023 | 4683-DR | California/Severe Winter Storms, Flooding, Landslides, and Mudslides |
| Florida* | 09/06/2023 | 02/15/2024 | 4734-DR | Florida/Hurricane Idalia |

Exhibit 3.11.20-8 (Cont. 1) (09-13-2023)**Disaster Extension Due Dates - Alphabetical by State**

| State | Begin Date | End Date | FEMA # | Designation |
|--------------------|-------------------|-----------------|---------------|---|
| Florida* | 08/27/2023 | 02/15/2024 | 3596-EM | Florida/Tropical Storm Idalia |
| Florida | 04/12/2023 | 08/15/2023 | 4709-DR | Florida/Severe Storms, Tornadoes, and Flooding |
| Florida* | 11/07/2022 | 03/15/2023 | 4680-DR | Florida/Hurricane Nicole |
| Florida* | 09/23/2022 | 02/15/2023 | 4673-DR | Florida/Hurricane Ian |
| Georgia | 08/30/2023 | 02/15/2024 | 4738-DR | Georgia/Hurricane Idalia |
| Georgia | 01/12/2023 | 10/16/2023 | 4685-DR | Georgia/Severe Storms, Straight-line Winds, and Tornadoes |
| Guam | 05/22/2023 | 10/02/2023 | 3594-EM | Guam/Typhoon Mawar |
| Hawaii | 08/08/2023 | 02/15/2024 | 4724-DR | Hawaii/Wildfires |
| Hoopa Valley Tribe | 02/14/2023 | 06/30/2023 | 4707-DR | Hoopa Valley Tribe/ Severe Winter Storms and Mudslides |
| Illinois | 08/15/2023 | 10/31/2023 | 4728-DR | Illinois/Severe Storms and Flooding |
| Illinois | 07/25/2022 | 02/15/2023 | 4676-DR | Illinois/Severe Storm and Flooding |
| Indiana | 03/31/2023 | 07/31/2023 | 4704-DR | Indiana/Severe Storms, Straight-line Winds, and Tornadoes |
| Mississippi | 08/15/2023 | 10/16/2023 | 4727-DR | Mississippi/Severe Storms, Straight-line Winds, and Tornadoes |
| Mississippi | 03/24/2023 | 07/31/2023 | 4697-DR | Mississippi/Severe Storms, Straight-line Winds, and Tornadoes |

Exempt Organization and Employee Plan Applications for Extension of Time to File 3.11.20

Exhibit 3.11.20-8 (Cont. 2) (09-13-2023) Disaster Extension Due Dates - Alphabetical by State

| State | Begin Date | End Date | FEMA # | Designation |
|--------------------------|------------|------------|---------|---|
| Mississippi | 08/30/2022 | 02/15/2023 | 3582-EM | Mississippi/Water Crisis |
| New York* | 12/23/2022 | 05/15/2023 | 4694-DR | New York/Severe Winter Storm and Snowstorm |
| New York* | 12/23/2022 | 04/18/2023 | 3590-EM | New York/Severe Winter Storm |
| New York* | 11/18/2022 | 03/15/2023 | 3589-EM | New York/Severe Winter Storm and Snowstorm |
| North Carolina | 09/28/2022 | 02/15/2023 | 3586-EM | North Carolina/Hurricane Ian |
| Northern Mariana Islands | 05/22/2023 | 10/02/2023 | 3593-EM | Northern Mariana Islands/Typhoon Mawar |
| Oklahoma | 04/19/2023 | 08/31/2023 | 4706-DR | Oklahoma/Severe Storms, Straight-line Winds, and Tornadoes |
| Puerto Rico | 09/17/2022 | 02/15/2023 | 3583-EM | Puerto Rico/Tropical Storm Fiona |
| South Carolina | 08/29/2023 | 02/15/2024 | 3597-EM | South Carolina/Hurricane Idalia |
| South Carolina | 09/25/2022 | 02/15/2023 | 3585-EM | South Carolina/Hurricane Ian |
| Tennessee | 03/31/2023 | 07/31/2023 | 4701-DR | Tennessee/Severe Storms, Straight-line Winds, and Tornadoes |
| Vermont* | 07/14/2023 | 11/15/2023 | 4720-DR | Vermont/Severe Storms and Flooding |
| Vermont* | 07/09/2023 | 11/15/2023 | 3595-EM | Vermont/Flooding |

Disaster periods may sometimes overlap if there are multiple disasters that occur in a state. Process the extension request as timely if postmarked on or before the last end date for that state. Overlapping dates are indicated with an asterisk () by the state's name.

Exhibit 3.11.20-9 (01-01-2023)**Prior Year MFT/Return Code Conversion Chart***MFT/Return Code Chart*

| Return | MFT | Return Code |
|--|------------|--------------------|
| Form 990 or Form 990-EZ | 67 | 01 |
| Form 990-BL | 56 | 02 |
| Form 4720 (individual) | 50 | 03 |
| Form 990-PF | 44 | 04 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 34 | 05 |
| Form 990-T (trust other than above) | 34 | 06 |
| Form 990-T (corporation) | 34 | 07 |
| Form 1041-A | 36 | 08 |
| Form 4720 (other than individual) | 50 | 09 |
| Form 5227 | 37 | 10 |
| Form 6069 | 57 | 11 |
| Form 8870 | | 12* |

***Note:** If return code is 12, send to TE/GE Mail Stop 1110.

Exempt Organization and Employee Plan Applications for Extension of Time to File 3.11.20

Exhibit 3.11.20-10 (01-01-2023)
Form 8868 T-Lines

| T-LINE | LOCATION |
|---|--|
| Notice Code | Middle top margin <ul style="list-style-type: none"> • 1 Approved • 2 Denied (not timely) |
| Tax Period (YYMM) | Top margin, right of form title |
| Name Control | Name of exempt organization or other filer |
| Employer Identification Number (EIN) | Taxpayer identification number (TIN) box |
| Return Code | Return Code Box (edited in the right margin next to the type of return to be filed on prior versions) Note: If return code is 12, send to TE/GE, Mail Stop 1110. |
| Received Date (MMDDYY) | Middle of Form |
| Group Code Note: Form 990 Filers only | Right Margin by Line 1 |
| Action Code | Bottom Left Margin |

Exhibit 3.11.20-11 (01-01-2023)**Form 5558 T-Lines for Form 5500 Series and 8955-SSA**

| T-LINE | LOCATION |
|-------------------|--|
| Notice Code | Middle Top Margin <ul style="list-style-type: none"> • 1 Approved • 2 Denied (not timely) |
| Tax Period (YYMM) | Top Margin, right of Form Title |
| EIN | Part I, Box B |
| Name Control | Part I, Section A, Line 1 |
| Plan Number | Part I, Section C, Plan Number box Note: If the plan # is missing, or is more or less than 3 digits, edit Action Code 320, attach Form 4227 and route to Entity Control. |
| Action Code | Bottom Left Margin |

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Exhibit 3.11.20-12 (01-01-2023)
Form 5558 T-Lines for Form 5330

| T-LINE | LOCATION |
|------------------------|---|
| Notice Code | Middle Top Margin <ul style="list-style-type: none"> • 1 Approved • 2 Not timely • 8 Timely Filed but <u>not</u> signed • 9 Timely Filed & Signed, but No Reason Note: Determine <u>timeliness</u> by the code indicated on Line 4a. If NO code is entered, edit Action Code 211 and initiate correspondence. |
| Tax Period (YYMM) | Top margin, right of form title. |
| EIN/SSN | Part 1, Box B |
| TIN Type | Edit right of Taxpayer Identification Number box <ul style="list-style-type: none"> • "0" if SSN is present |
| Plan Number | Part I, Section C, Plan number box Note: If the plan number is missing or is more or fewer than 3 digits, Edit Action Code 320, attach Form 4227 and route to Entity Control. |
| Received Date (MMDDYY) | Middle of Form |
| Remittance | Part III, Line 4b |
| Action Code | Bottom Left Margin |

Exhibit 3.11.20-13 (01-01-2023)
Form 8868 - Part II Conversion

| | |
|---|-----------------|
| Form 8868 Revision January 2014 Part II | Change to Line: |
| Line 4 and 5 | Line 1 |
| Line 6 | Line 2 |
| Line 7 | Not Applicable |
| Line 8a | Line 3a |

Exhibit 3.11.20-14 (01-01-2024)

Form 8868 - Part III for Form 5330 Revision (Rev) 1-2024 Conversion

This conversion is for OFP Program Code 15560. A completed Form 8868, Part III for Form 5330 (Rev 1-2024) must be converted to Form 5558, Part III for Form 5330 line numbers for processing.

| Convert Form 8868, Part III for Form 5330 (Rev 1-2024) | To Form 5558, Part III for Form 5330 |
|---|---|
| Line 1 | Line 4 |
| Line 1a | Line 4a |
| Line 1b | Line 4b |
| Line 1c | Line 4c |
| Line 2 | Line 5 |

Exhibit 3.11.20-15 (01-01-2023)**Action Codes**

Action Codes for Error Resolution are used for the following:

- Valid and invalid codes
- An indication specific information is missing
- A record will be rejected from processing
- Sending correspondence to the taxpayer
- A specific in-house research or action is required

Note: Function abbreviations are as follows: EC= Error Correction, CE=Code and Edit, S=Suspense Correction, and GEN=Computer Generated.

Exempt Organization and Employee Plan Applications for Extension of Time to File 3.11.20

Exhibit 3.11.20-15 (Cont. 1) (01-01-2023)

Action Codes

Action Codes Chart

| Action Codes: | Description: | Suspense Period: | Function Used In: |
|---------------|------------------------------|------------------|-------------------|
| 001 | Input Document | 0 | EC |
| 211 | First Correspondence | 40 | CE, EC, S |
| 212 | Second Correspondence | 25 | CE, EC, S |
| 213 | Correspondence to other | 40 | CE, EC, S |
| 215 | International Correspondence | 45 | CE, EC, S |
| 220 | Correspondence Input | 21 | CE, EC, S |
| 225 | Signature Only-Domestic | 40 | CE, EC, S |
| 226 | Signature Only-International | 45 | CE, EC, S |
| 300 | Fuel Tax Credit | 10 | CE, EC, S |
| 310 | Statute Control | 10 | CE, EC, S |
| 320 | Entity Control | 10 | CE, EC, S |
| 331 | Frivolous Filer Review | 3 | CE, EC |
| 332 | QRDT Review | 3 | CE, EC |
| 333 | Prompt Audit | 10 | CE, EC, S |
| 334 | Joint Committee | 10 | CE, EC, S |
| 335 | Frivolous Filer Case | 10 | CE, EC, S |
| 336 | QRDT | 10 | CE, EC, S |
| 337 | Other CID | 10 | CE, EC, S |
| 341 | Manual Refund | 10 | CE, EC, S |
| 342 | Credit Verification | 10 | CE, EC, S |
| 343 | Other Accounting | 10 | CE, EC, S |
| 344 | Manual Refund by ERS | 0 | EC |
| 351 | TIN Research | 0 | EC, S |
| 352 | Name Research | 3 | CE, EC, S |
| 353 | Address Research | 3 | CE, EC, S |
| 354 | Filing Requirement Research | 3 | CE, EC, S |
| 355 | Other MFTRA Research | 5 | CE, EC, S |
| 360 | Other In-House Research | 10 | CE, EC, S |
| 370 | Examination | 10 | CE, EC, S |

Exhibit 3.11.20-15 (Cont. 2) (01-01-2023)**Action Codes**

| Action Codes: | Description: | Suspense Period: | Function Used In: |
|----------------------|----------------------------------|-------------------------|--------------------------|
| 380 | Amended-Consolidated | 30 | CE, EC, S |
| 383 | 1040EZ Audit Code | 0 | CE |
| 410 | Technical Assistance | 0 | EC |
| 420 | Management Suspense—A | 5 | CE, EC, S |
| 430 | Management Suspense—B | 10 | CE, EC, S |
| 440 | Management Suspense—C | 15 | CE, EC, S |
| 450 | Management Suspense—D | 20 | CE, EC, S |
| 460 | Management Suspense—E | 25 | CE, EC, S |
| 470 | Complex Error Codes | 0 | EC, S |
| 480 | Early Filed | 150 | CE, EC, S |
| 490 | System Problem | 5 | EC, S |
| 510 | Missing Document | 0 | CE |
| 511 | Missing Document 1st Suspense | 25 | EC, S |
| 512 | Missing Document 2nd Suspense | 20 | S |
| 513 | Missing Document 3rd Suspense | 20 | S |
| 515 | Missing Document Short Term | 5 | EC, S |
| 550 | Mag Tape Attachments | 3 | CE |
| 551 | Mag Tape Inconsistent Data | 3 | CE |
| 610 | Renumber | 0 | CE, EC |
| 611 | Renumber with-remit | 0 | CE, EC |
| 620 | ANMF/Non-ADP | 0 | CE, EC |
| 630 | Reinput | 0 | EC |
| 640 | Void | 0 | CE, EC |
| 650 | International | 0 | CE, EC |
| 651 | International-AUSPC | 0 | CE, EC |
| 660 | Data Control Delete (TEP Delete) | 0 | CE, EC, GEN |
| 670 | Rejected Missing Documents | 0 | EC, S |
| 700 | Duplicate Block DLN | 0 | GEN |
| 711 | Duplicate Document DLN from CE | NA | GEN |

Exhibit 3.11.20-15 (Cont. 3) (01-01-2023)

Action Codes

| Action Codes: | Description: | Suspense Period: | Function Used In: |
|---------------|---|------------------|-------------------|
| 712 | Duplicate Document DLN from Error | NA | GEN |
| 713 | Duplicate Document DLN from Unpostables | NA | GEN |
| 714 | Duplicate Document DLN from Unworkable Suspense | NA | GEN |
| 715 | Duplicate Document DLN from Workable Suspense | NA | GEN |
| 900 | Unpostable Record | 0 | GEN |

Exhibit 3.11.20-16 (01-01-2023)**Return Code**

The Organization's filing requirement is determined by the form they file below. The two-digit return code for Form 8868 is transcribed from the return code box below the name and address section.

Note: A return code

MUST be present. The MFT code and extended return due date are generated based on the return code. Always convert prior-year-return revisions using the current year T-Lines; see **Exhibit 3.11.20-9**, Prior Year MFT/Return Code Conversion Chart.

Return Codes

| Return | Return Code | Return | Return Code |
|--|--------------------|-----------------------------------|--------------------|
| Form 990 or Form 990-EZ | 01 | Form 1041-A | 08 |
| Form 4720 (individual) | 03** | Form 4720 (other than individual) | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12* |
| Form 990-T (corporation) | 07 | | |

Note: *If return code is 12, send to TE/GE Mail Stop 1110

Note: **If return code is 03, delete return and send to KCSPC for processing to ANMF.